P436

G. R. S. [X-5]

Previous references.

1877

~~191~~.

(G. 7.)

Later references.

File No. 6

Serial Nos. 1-57

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-57

~~Part~~ B for

SUBJECT.

Defalcations in the Shimoga District Treasury in 1877-1878

Indexed

W D 88—GPB—50,000—24-7-16

1877. 0.1237

May I file -
4/6

From The Commissioner
Nagar Division

To

Secretary to Chief Commissioner,
General Department.

Dated 2-6-77
Despatched 5-6-77
Received 6-6-77

ENCLOSURES NO -

General No. 196
No. 82
1877—78

Agreeably to Fin. Dept. Cir. No. 1666 dated 19th Aug. 1872 the fact may be immediately reported, and when the matter has been fully enquired into a further and complete report should be submitted. -

A subsequent letter of the 22nd April 1873 directs that no report should be made unless the amount exceeds 100 Rupees, or the circumstances are peculiar as to indicate a deficiency or system.

9-6-77

There was a defalcation in the Hoshiarpore Taluq in 1872 or 1873 which was reported to India. Please put up the Taluq Rolls for 1872 & 1873 and the Sanad of Pensioners for both the years.

11/6

Also the defalcation in the Hoshiarpore Taluk was more than 1000 Rs.

11/6/77

I have the honor to report for the Chief Commr's information that the Deputy Commr of Shimla in his letter No. 232 dated 29th March last has brought to notice a suspected defalcation on the part of the Treasury Accountant and Pension Trooter D. Vaz who appears to have absconded.

A partial enquiry has brought to light that Rs 12,574-12-0 have been drawn on account of pensioners during the past two years while the Trooters Book bears entries to the amount of Rs 10,622-4-2. the difference of Rs 1,952-7-10 being not at present accounted for

11/6/77

Application has been made to the Deputy Accountant General and the Superintendent of Pensions for the original vouchers, and amounts have been received for the apprehension of D'Cruz.

The Deputy Commissioner is about to return to Head Quarters to make a further investigation into the case.

I have the honour to be,
Sir,
Your most Obed.t Serv.t

H Cummings
Dy Commissioner
Nagar Dy

Cm D'C.

report appears to have been sent to Indore as in the present case the amount embezzled was Rs. 1000/- it is more than 1000/- so a report to Indore is, I think, necessary.

BPP 11/0

yes it must be
do & D.C. to Indore
Indore to Head Qrs
Superintendent
Dec 12 1877

P. de Rivière

Sem. de Castres

4-1-77 Lms

1 —

3/11.1

No 25

24

The Deputy Peishcar begs respectfully to submit for the information of the Deputy, the following translation of reports.

The Shimoga Amildar in his letter of the 29th Ultimo reports that Mr Diaz, clerk in the Dy Commrs office who misappropriated postage labels valued at Rs 4. 8 a which should have been enclosed and despatched with a letter addressed to the Civil Judge, North Canara, from the Dy Commissioners office was tried and convicted to 10 years rigorous imprisonment, and to pay a fine of Rupees 50. ——

This is apparently a relation of the Persian Clerk of the same name who absconded

3/ The Shimoga Amildar reports that Sheikhar Pangamma of Nallur, while going from one village to the other, on Circar business is said to have been murdered, on the 25th

3 The fall of rain in the undermentioned Talugs are reported on the dates stated:—

Lakvalli —— 28th Nov[illegible] 26th
Soraba / Nagara Talug / between the 20 & 26.

Bangalore
2nd July 1877.

P. Ramaiah
Dy Peishcar Bangalore

* Extract sent to the Revenue Commissioner of Mysore.—

[illegible]

No 20

624

The Amche Patelu begs respectfully to submit for the information of the Huzur the following translation of reports.

1. The Chanagya Mutaddy on his return of the 29th Ultimo reports that Mr Diaz, clerk on the Dy Commrs Office, who misappropriated postage labels. Valued at Rs 4. 8. a which should have been enclosed and despatched with a letter addressed to the Civil Judge, South Canara, from the Dy Commissioners Office, was tried and convicted to 10 years rigorous imprisonment, and to pay a fine of Rupees 50. ——

This is Specimen of details of the Peons Clerks &c same have also been obtained

3/ The Chanagya Mutaddy reports that Cherkihar Ramanna of Nallur, while going from one village to the other, on Circar business is said to have been murdered, on the 23rd

3 The Fall of rain in the undermentioned Talugs are reported on the dates stated:-

Lakvalli —— 28th Nagadevanhole — 26th
Belvai / Mysore Talug / between the 20th & 26th

Bangalore
2nd July 1877.

T. Ramnick
Dy Amchi Patelu

× Entered sent to the Revenue Commissioner of Mysore.

Rahu

Jan 5

1877. 5 — R 2307/12

From The Comm^r of the Nagar Div^n

To Dep. to Ch: Comm^r of Mysore.

No 4655/610

Date 26 July 1877.

Despatched

Received Regd — 4 Augt 1877

Enclosures No. 1 Sealed Packet.

General No. 443 } 1877.
No. 11 }

Original Letter to be returned

Submits, for the inform^n of the Ch: Comm^r, the records in Criminal Case No 9 of 1877, in which one Felix D'Souza, Treasury Head Accountant at Shimoga, has been convicted of abetment of criminal breach of trust.

The Captain requests to know the reason of the delay in the return of the Cheque sent for payment by the Bank, & the necessary observations in Enclosure 5 in the circumstances of the present case. — Also as regards the depositions of witnesses recorded by the Deputy Commissioner

Approved

hrs

6-8-77

7-8-77

Nr 1443
Jud 11

Nagar Division Commissioner's Office
Camp Banawar
26th July 1877.

To

The Secretary to the Chief Commissioner
of Mysore – General Dept

Sir

I have the honor to submit for the information of the Chief Commissioner the records in Criminal Case Nr 9 of 1877 in which one Felix D'Vaz Treasury Head accountant at Shimoga has been convicted of abetment of Criminal breach of trust.

2. The finding and sentence of the Magistrate in this case has been confirmed by me under Section 36 of the Criminal Procedure Code.

3. The breach of trust referred to was committed by one Gregory D'Vaz, Peon & Clerk and brother of the prisoner, who has absconded.

4. Owing as I understand to delay in obtaining certain references, the Deputy Commissioner has not yet submitted a full report on the case, and I am therefore unable to say how much Government money has been misappropriated. The present however appears to me to be a suitable time

× with copy of this Court's order attached thereto —

to make the following observations, as an early decision on these matters connected with the case seems to be called for.

5. I have in my order confirming the sentence of the Magistrate endeavoured to describe the procedure in connection with the payment of Military Pensioners at Shimoga and the part which each official takes in the matter.

6. It will be seen that different descriptions of responsibilities are created according to circumstances and the nature of the duties performed. Thus - a pecuniary responsibility may arise in one case and a criminal responsibility in another.

7. In the instance under notice, the circumstances are such that a clear criminal responsibility has been brought home to the Head accountant of the Treasury. His special and primary duty was to check bills presented for payment and when it is proved that he systematically neglected his duty, and that in consequence large sums of money were fraudulently obtained, the inference is that he connived at the fraud and shared the proceeds.

8. No such inference can be drawn from the Conduct of the District officers

who signed the pay bills and muster rolls. It was not their primary or special duty to examine and check these rolls and bills and the idea of connivance is out of the question, as sometimes one and sometimes another — whoever might be at Head Quarters signed the said rolls and bills.

9. These last lines I have not of course penned as a defence of the officers alluded to, but as descriptive of their position, the better thereby to be able to define that of the Treasury officer and the Treasurer — both of whom had duties connected with the pay of the Pensioners.

10. That of the Treasurer was to sanction actual paying out of money on the pay bills which had been previously passed by the Treasury officer. I do not know whether he was bound to do more than satisfy himself that the bills were so passed — probably not in any one case; but the fact remains that he made no objection to pay money month after month on bills, the number and nature of which should have excited his suspicions that the Treasury under his immediate charge was being defrauded.

11. The case of the Treasury officer was

Mahomed Hoosain Bintura, stands by itself.

It was his duty as shewn by the Deputy Commissioner to pay the Pensioners in his presence and it is needless to say that if he had been in the habit of doing so, the brothers D'Cruz would not have attempted fraud – at least by means of forged bills and rolls.

12. I can imagine that owing to culpable ignorance of his duty, or to disinclination to exert himself and pay the men in his presence, the Treasury might have been defrauded by forged bills and he be innocent in the matter. But as Treasury Officer he had to pass these bills and this was one of his special and primary duties as Treasury Officer.

13. It may be said that he was deceived by his Head accountant. I cannot of course prejudge the case and say that such a plea would not avail him. It is a question of fact whether he was or was not deceived and to decide it all the surrounding circumstances must be taken into consideration.

14. If the Chief Commissioner is of opinion that sufficient cause has been shewn for a departmental Enquiry into the

10 IV Conduct of the Treasury officer as Treasurer in connection with the defalcation in question, I will direct Deputy Commissioner to make it, recording of course such explanations as the officers named may desire to offer.

I have the honor to be
Sir
Your most obedient servant

Commissioner
Navigation

K.R.

Nr 461
Jud 12.

Nagar Division Commissioner's Office
Camp Hiriyur 1st Augt 77.

4

To

The Secretary to the Chief Commissioner
of Mysore — General Depte.

Sir

In continuation of my letter Nr 443 dated 26th ultimo I have the honor to submit for the information of the Chief Commissioner an original letter with its enclosures from the Deputy Commissioner Shimoga District on the subject of the defalcations which have occurred in the Shimoga District Treasury connected with the payment of Military Pensions.

Nr 1,81 dated 27th July 1877

2. As I have already given my opinion fully on the matter, I refrain from making any further remarks except to express my general concurrence with the Deputy Commissioner in the observations made by him with special reference to his paragraphs 32 to 35 in which he gives his reasons for exonerating the District Officers from blame.

3. There is one point however which appears to require elucidation. Section IV of the Rules of the Military Pension Department is headed "Regulations regarding the mustering and paying of Pensioners" Para 1 says that except at certain Stations and in Foreign

States. The duty of paying Pensioners is to be conducted by Officers in immediate charge of Civil Treasuries. In this Purpose State it is a part of the duty of the Treasury Officer to make these payments, but it would appear that the District Officers certify to the Muster Rolls which accompany the monthly abstract (see para 22 Section IV). In this para the Certifying Officer is called the "Officer in charge of pensioners". But I cannot find a ruling that the Monthly Muster Roll must be signed or certified by one Officer and the payments be made by another. Who then would be considered the "Officer in charge of Pensioners" and in Her Majesty's Territories does the Treasury Officer do both the duties, and is he correspondes with as the "Officer in charge of Pensioners" and is he the Civil Officer (referred to in para 26 Section IV); on whom the duties of mustering and paying Military Pensioners may devolve?

4. I am aware that the annual Muster of Pensioners (para 10) must be conducted by an Officer other than the paying Officer, but the fact that this Special provision is made would seem to render it unnecessary in the case of monthly musterings and payments.

To

13

5. To muster the Pensioners every month is a most "tedious duty" for a District Officer to perform while a Treasury Officer who does his duty by paying the pensioner in his presence does then and there perform a most efficient muster without any additional trouble.

6. The conclusion I would draw from this is that the District Officers who in the present case signed the Monthly Muster Roll and Pay abstracts, did so as a matter of form and in the full and reasonable conviction that the real mustering would be done by the Treasury Officer when he paid the men.

7. The existing procedure is however I submit, not a satisfactory one, and requires revision

I have the honor to be
Sir
Your most obedient servant

J. Lucas

Commissioner
Naval Division.

0.2380

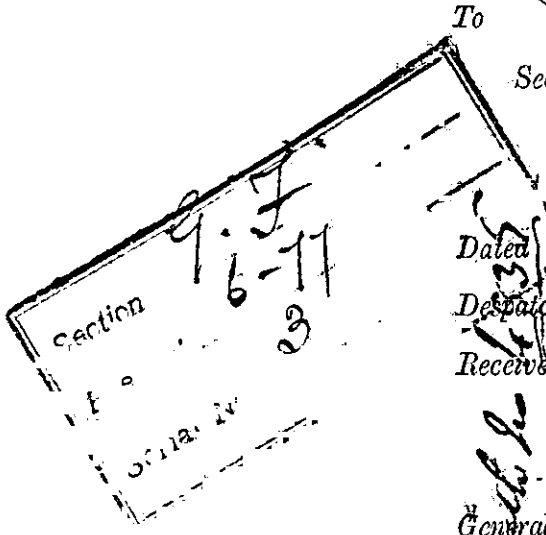
1877 — 78

From

The Commissioner Nagar

To

Secretary to Chief Commissioner,
General Department.



Dated 4th August 1877

Despatched 6th do

Received 9th —

ENCLOSURES NO. 11 (Correct)

General No. 461 1877

Case No. 12.

Submits further report regarding the defalcation in the Shimoga Treasury —

Forward to Govt.

Drafted
May 11/8/77

Govt Transmitted
10/8

9th

No 481 J 15 HH Shemoga District Deputy

Commissioners Office

Camp Beatkipur 27 July 1877

Rec'd

To

The Commissioner

Nagar Division

Sir,

In continuation of my Letter no 238 of 1st Ultimo on the subject of the defalcation in the District Treasury, I have the honor to state that with a view to find out when the fraud commenced I wrote to the Deputy Accountant General requesting him to obtain and forward to me the original vouchers for the past three years. The vouchers for payments made in November and December 1876 and January and February 1877 have been received and are filed in the Records of the Criminal Case no 9 of 1877.

2. The remaining vouchers have not as yet been received, but the papers now received and the Enquiries conducted sufficiently show the manner in which the fraud was committed and I have not considered it necessary to delay my report any longer.

W Lee

3. When the other vouchers are received it will be simply a matter of ——— account to find out the amounts embezzled in the months to which the vouchers refer, and what Officer has signed the abstracts and muster Rolls.

4. Upto May 1875 the Pensioners were paid by the Amildar of the Shemoga Taluk, with the exception of a few Pensioners who chose to draw their pension from the District Treasury; but they were paid by the Treasurer who obtained their signatures in his Receipt Book.

5. Some Pensioners were and are still paid in the Honnalli Taluk.

6. In June 1875 in an order issued under the Signature of Mr. Cunningham the then Offg Deputy Commissioner the Amildar of Shemoga was told that in future the Pensioners would be paid in the district office. Mr. Cunningham reports that he does not recollect the circumstances under which the order was issued.

7. Simultaneously with the issue of this order the practice of the Treasurer making the payments was discontinued and the money drawn on abstracts was thenceforward paid into the hands of G. P. D'Vaz, who signs in the Treasurers Receipt Book. The Treasurer shews

17 to

no authority for this change in the practice and for his handing over large sums of money to an irresponsible and low paid official.

8. It is thus clear that there was no possibility of fraud on the part of G. P. D'Cruz before June 1875 and that whatever the defalcations, they must have taken place since that time.

9. It must be stated here that Rao S. B. Krishnaswamy Iyengar was in charge of the Treasury in June 1875. He Bintoni having gone on three months leave from 10th May to 10th August 1875.

10. G. P. D'Cruz was appointed Pension clerk with effect from 4th January 1869 when he was a clerk in the District Office. He was transferred to the Treasury in March 1870 where in addition to the duties of Accountant he continued to perform the duties of the Pension department.

11. A report is sent direct every month to the Superintendent of Pensions, mentioning the number of Pensioners paid and the amount disbursed. The monthly Return of

of Pensioners is also forwarded to him Vide Copy of his letter No 884 of 5 Instant herein Enclosed.

12. The abstracts on which money was drawn every month were sent by the Treasury Officer & the Deputy Accountant General who sent them on to the Controller Military Accounts, from whom they were received by the Pay Examiner Fort Saint-George. Vide copy of his letter No $\frac{P}{1508}$ of 16 Instant herein Enclosed.

13. The Pay Examiner states that the abstracts are checked in his office monthly and that they are also sent to the Superintendt of Pension for verification. But the Superintendt states that the only accounts which he receives in connection with the Pensioners are those named in para 11.

14. As to the abstracts being checked monthly, a copy of the Pay Examiners letter No 465 of 7th March 1877 is Enclosed. In this he noticed that several abstracts on which money was drawn from June to November 1876 were not supported by Muster Rolls as they invariably ought to have been. If the abstracts are checked monthly it is not clear why the fact of these abstracts for six months from June to November 1876 being

unaccompanied by Muster Rolls, was not noticed every month but so late as March 1877.

15. Several objection Statements received from the Pay Examiners office through the Deputy Accountant General show that the audit of the abstracts begins after several months from date of payment. A copy of the objection Statement for march 1876 is enclosed from which it will be seen that the objection was issued on the 29th of December 76 i.e. nine months after the payment was made. The Deputy Commissioners explanation appears to have been forwarded to the Deputy Accountant General on 21st February 1877. The Statement has now been forwarded to me with the final decision of the Pay Examiner with his Hadsons docket No 300 dated 16th July 1877 for early reply. Thus it may be seen that the objection Statement is yet pending disposal although it is more than 16 months since the payment was made.

16. In reply to the Pay Examiners letter above alluded to D'Roy sent muster Rolls for the abstracts objected to from June to November with docket No 38 of 9th April last which he manages to get signed by the Sooboor.

All

17. All these Muster ~~Rolls~~ have been required to be returned, but only ——— these for November have been received.

18. In November 1876 money was drawn on 10 abstracts on different dates. Of these four were originally not supported by Muster Rolls. On comparing the Muster Rolls sent in april 1877 with the Muster Rolls which were originally attached to the other abstracts, it was at once found that the names and numbers mentioned in the former were those that were mentioned in the latter and that money was drawn in that month over and over again for the same individuals.

19. This shows that not being satisfied with drawing pensions and rice money in the name of dead Pensioners and also rice money in the name of those who were not entitled to it G. P. Diaz began to draw money on altogether fictitious abstracts, and when Muster Rolls were called for for them, he manufactured them by writing the existing names and numbers over and over again because the fabrication of false names and false numbers was a difficult matter. These abstracts clearly show that the words contents received were added by Diaz after obtaining an Officers signature.

20. In June 1877 I mustered all the Pensioners in the District according to the Pension Certificates

which

which were found in Wazirbot. A Copy of the Muster Roll is enclosed shewing who were present and who had died previously. The dates of their deaths were subsequently ascertained and are noted in the Muster Roll. The Pension Tickets with the Pensioners do not contain any entry of price money paid to them. The amount of Pension paid monthly are entered but on Comparing them with the abstracts paid from November to February it was found in some cases that money was drawn in the name of persons who were absent in some of the months and whose tickets did not contain entry of payments for those months.

21 It was ascertained as far as possible what Pensioners were in public or private Service and were therefore not entitled to price money

22. The accompanying Statement and explanatory memo shew the manner in which the accounts for the four months in question have been checked and what officer has signed the abstracts and Muster Rolls. The amount overdrawn is found to be Rs 2146-12-11

23. As regards the officers who have signed the abstracts it appears to me that the signatures were obtained for deputy Commissioner upon the assurance that they were ordinary papers and

and it has been deposed to by Mr Loobet [redacted] 22
that D'Cruz must have put them among his
monthly Returns, obtained some Officers signatures
and afterwards added the words "Contents received"
and presented them for payment.
24. I am clearly of opinion that the fraud
would not have taken place if the Treasury
Officer had done his duty. Whatever Officers
signed the abstracts for Deputy Commissioner
it was, I think, the duty of the Treasury Officer
as being in Charge of money transactions, to have
seen that the abstracts were properly supported
by Muster Rolls as vouchers, before ordering
payment and to have made the payments
himself.
25. Mr Binstead professes ignorance of what
vouchers are to accompany the abstracts. But
in his docket No 95 of 28 May 1877 he requests
me to send him the usual documents which
should go along with the abstracts for April 1877.
When called on to state what he meant by the
usual documents, he said he did not know,
and that he signed the docket because
Felix D'Cruz Treasury Head accountant told him
that some usual papers were wanted.
26. In my opinion this explanation cannot
be accepted, seeing that Mr Binstead has
long been Treasury Officer and must have
known that the pension abstracts are sent

from

from his own office to the deputy accountant
General together with the muster rolls and
Last pay certificates. There can be no doubt
that he should have seen that the abstracts
were properly supported by muster Rolls
before he took upon himself the responsibility
of ordering payment.

27. He admits that he was aware of G.P.O Vaz
paying the Pensioners, but says that he thought
he was doing so by order of the deputy Commr.
but in February last he was the only officer
present at Head Quarters and has not only
signed all the abstracts and muster Rolls
himself for deputy Commissioner, but has also
ordered payment thereon, without making
a muster himself, and without seeing that
the abstracts were properly supported by
vouchers. In the muster Roll so signed
by Mr Binhani without, as he alleges, mustering
the Pensioners appears the name of a Mussulman
Soobedar who died in December 1876. If he
knew that Vaz was paying the Pensioners it
is rather strange that in February when
he was the only Officer present he did
not think it fit to have the payments

made

made in his presence more Especially as he was aware that ——— G.P. D'Vaz was an accountant in the Cash Branch.

28. In all the districts it is the Treasury Officer who pays the Pensioners and in Letter No 86 of 29 July 1872 the Superintendt: of Naga Dn: has distinctly laid it down that the Treasury officer was the person to distribute the pay to the military Pensioners. In support of what I have stated as to the Treasury Officers liability I would call particular attention to Chief Commissioners ruling in the case of a defalcation in the Chittledroog Treasury in 1871. (Vide Secretary's No $\frac{4017}{258}$ to the Deputy Acct: General dated 11 November 1871). I may also state that having been Deputy Commissioner for the last 12 years in many Districts I do not recollect having ever paid the Pensioners myself except perhaps on one or two occasions. I paid money to a Sepoy who had come on furlough & was proceeding on furlough.

29. I also do not consider that the Treasurer can be absolved from blame in the matter. He has shown no authority for discontinuing to make the payments himself and for his entrusting large sums of money to an irresponsible official like G.P. D'Vaz.

The

30. The Treasurer is both a receiving and disbursing Officer. In the latter capacity he is bound to pay sums to ~~such~~ more persons only in whose favor payments are ordered, notwithstanding which he paid these sums to D'Cruz without any authority whatever. If he did not pay the money to the persons and take their receipts in his receipt book as he always used to do, he was bound to have sent the cash to the Officer who signed the abstract and obtain his signature. This would at once have attracted attention and rendered fraud impossible.

31. The Proceedings in Criminal case 209 of 1877 shew the culpability of F. D'Cruz the Treasury Head accountant who must have been fully aware of the frauds practised by his brother, and without whose connivance it is difficult to understand such extensive frauds possible. His pay from 1st to 29th June the date on which he was arrested is withheld, and should in my opinion be ordered to be appropriated towards making good the loss.

32. In Conclusion I would strongly urge that the Deputy Commissioners who have been

been in Charge of the district during the past two years can hardly be held responsible for the Treasury officers short Comings.

33. It has been a time of incessant labor and anxiety and the Deputy Commissioners have been of necessity continually absent from Head Quarters taking measures to alleviate the prevailing distress.

34. In my own case I took Charge in the 3rd of January and had at once to start on my Jamabandi work as upto that time the annual settlement had not been begun.

35. I heard of the irregularities in disbursing money in April and at once issued orders which prevented further frauds. Thus in my own Case I was so fortunate as to discover enough to lead me to pass orders which stopped the fraud; immediately after the termination of the settlement gave me little leisure to look up affairs at Head Quarters, but I cannot consider that any blame can be attached to my Predecessors, for they had no reason to suppose that the practice prevailing in other parts of Mysore had been deviated from in this District

36. Copies of depositions taken from the Bankers and the Treasurer accompany this Letter.

I have the honor to be
Your most obedient Servt.

[redacted]
Deputy Commissioner

29 — 7 — 1877.
Enclosed.

To Court —

Secretary of State
Washington

27 July 1877

From the Deputy Commissioner
Shawnee Dist

To the Commissioner
Washington

Dated 27 July 1877
Rec'd 28
No 2 of 81 Sa Ter

Statistics detailed Report
in connection with the defalcation
in Letter District Treasurer

Vide Printed No: letter 461

~~27~~ 28

Memo shewing particulars of sums overdrawn on account of Military Pensioners residing in the Shimoga District during the months of November and December 1876 and January and February 1877.

November 1876
Pay Bill No 8 dated 1st November Rs 180-14-8

Permanent Pensioners

The names of dead Pensioners included in this Bill for whom pay has been drawn are.

39969	Bordenkhan	Private	4	—
46227	Armogaum	do	4	—
53863	Boraiah	do	4	—
46028	Shaik Borden	do	2	—
			14	—

Five out station Pensioners who were paid in the Taluk and who have again been charged for in this Bill are

11455	Sied Dawood	Private	4	—
50004	Hanumantoo	do	4	—
			8	—

One Private of 4 Rs is charged for in the Bill more than the number in the Muster Roll — 4 — —

Total overdrawn 26 — —

Bill No 10 of 1st Nov 1876 Rs 18-2-8 of Hurlongli Pensioners

The Bill charges for a dead Pensioner by 55003 Private Punchamsing Rs 4 — —

Total overdrawn 4 — —

Bill No 11 of 1st November 1876 Rs 3-1-8 8th class Permanent Pensioners

No remarks

The

Bill No 7 of 1st November 1876 for Rice money due to Permanent Pensioners

The Bill charges for four dead Pensioners whose names are mentioned in the particulars for Bill No 8 at the rate of Rs 5-8-2 each

Rs 22-0-8

1 Drummer Francis Roach and 1 Trooper Mahomed Yakoob who are in public service (The former a Police Jamadar and the latter a Peon under Mr. Marsden) and who are therefore not entitled to Rice money are charged for Rs 11-0-0

Total overdrawn 33-2-0

Bill No 9 of 1st Novr/76 Rs 16-8-6 for Rice money due to Furlough Pensioners.

The amount charged for a dead Pensioner Viz Limchanning is Rs 5-8-2

Charged for Chowrimuttoo Private No 5121/4 a sweeper in the Shimoga High School 5-8-2

11-0-4

Bill No 57 of 3rd November 1876 Rs 100

Wholly fictitious. The Bill charges for Pensioners for whom pay was drawn on Bills Nos 8 & 10 Rs 100-0-0

Bill No 80 of 6th November/76 Rs 136-0-0

Totally fictitious Remarks as above Rs 136-0-0

Bill No 142 of 14th Novr/76 Rs 63-0-0 ——— Do ——— Rs 63-0-0

Bill No 172 of 20th Novr/76 Rs 57-0-0 ——— Do ——— Rs 57-0-0

Bill for payments in the Talukas Rs 12— Calls for no remark except that no muster Roll is attached to the Bill.

~~27~~ 30

December 1876

Bill No 70 of 1st December 1876
Rs 180-14-8
of Permanent Sepoys.

Amount drawn on account of dead Sepoys.

46227	Private	Armogum	4 — —
53863	do	Boraja	4 — —
39909	do	Bodaddhan	4 — —
46623	do	Shaik Boodin	2 — —
			14 — —

Drawn for ant Station Sepoys

41455	Syed Rasool	Private	4 — —
50004	Hanumanta		4 — —
			8 — —

One Private charged in the Bill more than the number in the muster Roll — 4 — — —

Total overdrawn — 26 — — —

Bill No 12 of 1st December 1876
Rs 18-2-8
Furlough Sepoys

Drawn on account of dead Sepoy
Sinchanving No 55002
Total Rs — 4 — — —

Bill No 13 of 1st December 1876
8th Class Permanent Sepoys Rs 3-1-8

Calls for no remark.

Bill No 38 of 2nd December 1876
Rs 154

Altogether fictitious Not supported by muster Roll.
Total Rs — 154 — — —

Bill No 175 of 18th December 1876
Rs 141

Altogether fictitious not supported by Muster Roll.
Rs — 141 — — —

Bill No 103 of 7th December 1876
Rs 182

Altogether fictitious not supported by muster Roll.
Rs 182 — — —

Bill No 65 of 4th December 1876
Rs 80 — — —

Altogether fictitious, not supported by muster Roll
Rs 80 — — —

31

Bill No 131 of 12th December 1876 Rs 89—..—. } Altogether fictitious not supported by Muster Roll.

Rs 89—..—.

Bill for Payment made in the Taluk Rs 16—..—. } Calls for no remark except that no muster Roll is attached.

Bill No 11 of 1st December 1876 Rs 160 for Rice money due to Permanent Pensioners } Drawn for 4 dead Pensioners named in Bill No 9 of 1st December 1876 at the rate of Rs 5-5-4 each Rs 21-5-4

Drummer Francis Roach in service — 5-5-4

Sepoy Mahomed Yahoob in service } 5-5-4

10-10-8

Total 32—..—.

Bill No 10 of 1st December 1876 Rs 16 for Rice money due to Furlough Pensioners. } Drawn for 1 dead Pensioner Punchamurty — 5-5-4

Private Chowrimuttoo in service } 5-5-4

Total 10-10-8

Bill No 176 of 18th December 1876 Rs 85-5-4 for Rice money for 16 Pensioners } Altogether fictitious rice money for permanent and Furlough Pensioners having been drawn on Bills Nos 11 and 10 Rs 85-5-4

January 1877

Bill No 92 of 8th January 1877 Rs 130-11-8 of Permanent Pensioners. } Drawn for dead Pensioners

1 Subedar Syed Goolam Hubby from 29th to 31st December 76 3—13-11

46227 Private Arnogaum 4—..—.

53863 do Borapah 4—..—.

39909 do Beedenkhan 4—..—.

46028 do Shaik Booden 2—..—.

17—13-11

Out Station Pensioners

41465 Private Syed Rasool 4—..—.

50004 do Bhummuttoo 4—..—.

8—..—.

1 Private charged for in the Bill more than the number in the muster roll } 4 — — —

1 Trooper Mahomed Yakoob who did not present himself for muster . . . . . 5 — — —

(This Pensioner presented himself for payment in June 1877 before Captain Cumming, and received his pay from December 1876 to May/77 and his Ticket showed that no payment had been made to him during that period.)

Total 34-13-11

Bill No 104 of 10-1-77 Rs 66 } Altogether fictitious not supported by muster Roll Rs 66 — — —

Bill No 240 of 24-1-77 Rs 76/ } —— Do —— Do —— 76 — — —

Bill No 174 of 18-1-77 Rs 73 —— Do —— Do —— 73 — — —

Bill do 1410 of 15-1-77 Rs 134 —— Do —— Do —— 134 — — —

Bill No 260 dated 29th January/77 Rs 54 — Altogether fictitious not supported by muster Roll . . . Rs 54 — — —

Bill No 89 of 8th January/77 Rs 3-1-8 } Calls for no remark

Bill for payments made in Taluk Rs 12 — — — } Calls for no remark.

Bill No 870 of 8th January/77 Rs 165-5-— for Rice money due to Permanent Pensioners. } Drawn for dead Pensioners 1 Subedar Bubby from 29th to 31st December 1876 — — 8-6

~~25~~ 1 Private charged for in the Bill more than the number in the muster roll } 4—..—.

1 Trooper Mahomed Yakoob who did not present himself for muster ..... 5—..—.

(This Sowar presented himself for payment in June 1877 before Captain Cumming, and received his pay from December 1876 to May/77 and his Ticket showed that no payment had been made to him during that period.)

Total 34—13—11

Voucher № 104 of 10-1-77 Rs 66 } Altogether fictitious not supported by muster Roll Rs 66—..—.

Bill № 240 of 24-1-77 Rs 76 } —— Rs —— Rs —— 76—..—..

Bill № 1714 of 18-1-77 Rs 73 —— Rs —— Rs —— 73—..—.

Bill do 1410 of 15-1-77 Rs 134 —— Rs —— Rs —— 134—..—..

Bill № 260 dated 29th January/77 Rs 54 — Altogether fictitious not supported by Muster Roll .... Rs 54—..—..

Bill № 89 of 8th January/77 Rs 3-1-8 } Calls for no remark

Bill for payments made in Taluk Rs 12—..—. } Calls for no remark.

Bill № 870 of 8th January/77 Rs 165-5-.. for Rice monthly due to Permanent Pensioners. } Drawn for dead Pensioners 1 Subedar Inkley from 29th to 31st December 1876—..—8—6

4 Privates as per particulars given for Bill No 92. — 22 — — / 22-9-2

1 Drummer in service — 5-8-2
1 Trooper in — do — 5-8-2 / 33-9-6

Bill No 91 of 8th January/77 Rs 44-1-4 for Rice money to Furlough Pensioners.
Drawn for 1 dead Pensioner Punchamsing — Rs 5-8-2
1 Chowrimottoo in service 5-8-2 / 11 — — 4

Bill No 88 of 8th January/77 Rs 44-2-8 . . . . . .
Drawn for dead Pensioner Punchamsing — Rs 4 — — / Total 4 — —

February 1877

Bill No 2 of 1st February/77 Rs 180-14-8
Drawn for dead Pensioners
33143 Subedar Subby — 40 — —
46227 Private Arnigam 4 — —
53863 — do — Borapah 4 — —
39909 — do — Boodenkhan 1 — —
46028 — do — Shaik Booden 2 — — / 54 — —

For Out Station Pensioners
41455 Private Syed Davud 4 — —
50004 — do Hanumuntoo — 4 — —
50033 — do — Shaik Hossein 4 — — / 12 — —

1 one Trooper Yakoob who was not mustered & was not paid — 5 — — / 11 — —

Bill No 3 of 1-2-77 Rs 44-2-8
Drawn for a dead Pensioner Punchamsing — Rs 4 — —

Bill No 6 of 1-2-77 for Rs 44-1-4
Rice money for Furlough Pensioners.
36 Drawn for 1 dead Private Lunchanning Rs 5-8-2
For Chowrimatter in Service 5-8-2
11-"-4

Bill No 48 of 2-2-77 Rs 12-4-4
Rice money due to 8d class Pen
Calls for no remark

Bill No 5 of 1-2-77 Rs 165-5-
Rice money to Permanent Pensioners
Drawn for 5 dead Pensioners as per particulars for Bill No 2 of 1st Feby
Rs 27-8-10
1 Drummer in service 5-8-2
1 Trooper in service 5-8-2
38-9-2

Bill No 166 of 1-2-77 Rs 33-1-
Rice money.
Altogether fictitious Rs 33-1-"

Bill No 4 of 1-2-77 Rs 3-1-8
Calls for no remark.

Bill No 124 of No date Rs 91-9-4
Wholly fictitious not supported by Muster Roll.
Rs 91-9-4

Bill No 49 of 2-2-77 Rs 177-"-"
— Do — Do — Rs 177-"-"

Taluk Bill for payments made in Taluk Rs 12 —
No remark except that no muster Roll is attached.

B Rice Kipus
27 July (77)

H Cummins
Deputy Commr
Shemoga

35 [illegible] of 1114

Forwarded to the Accountant Gl. Treasury

Office of Controller
Military Accts
Account Branch
14 June 1877

(Sd) Lieutenant
In Charge Acct
Branch

No 3157
Mil. St. George Acct
Gl. Office 21st June
1877

The requisite documents
should be forwarded
(Sd) C. S. Crawley
Assistant to the Acct. Gl.

To the Treasury Office
Bangalore

True Copy /

[signature]

Deputy Commissioner
Shemoga

Statement shewing the result of Audit by A
in Residency Circle on account of the Military Departmen
28

Name of Item and objection	Remarks by Asst. Accountant General	Explanat Office
Pay Examiners Office. Fort St. George 29 December 1876	No 1042 Accountant Genl's Office 30 January 1877	No 912. The de in charge Shemoga sta No 37 dat that the 3 Pri whom pay fo February 1876 in seperate are signed by Shaik Hoosin Hanoomantoo s pay of the Janry & Febr was not cha General abs three month no double
Shemogah $\frac{60}{39}$ - $\frac{93}{92}$. S. B. Krishnadevaray Hyg Off: deputy Commr: draws pension for January & Febry/76 for 3 Privates 2d Class at Rs 4 each a month Rs 24-0-0.	Objectionable being a double charge, Pension for three Privates for the same period having been drawn in Vouchers Nos $\frac{37}{30}$ - $\frac{94}{93}$ of this audit Rs 24-0-0. N.B. There appear 3 Privates only and 4 for whom Pension was not drawn in the general Abstract Elliot Pay Examiner	Vide preceding Column
To the Controller Military Accounts Branch.	To the Pay: Off: Bangalore	Bangalore 3rd March

Pay Examiners Office Madras in the month of March 1876 27

Cr. Treasury	Final Remarks by Accountant General	Decision by Examiner/Dy Secretariat: Sums admitted	Sums disallowed	Reasons for disallowance
Examiners in Docket of 7th Feby 77 for pay and drawn abstracts Nos 4465 to 33 and 94. Abstract for pay 1876 and in the acts for house rent allowance of the Revenue Establishment	No 13234 Accts Genl Office 6th March 77. Vide preceding Column. To the Controller of Military Accts Accountant Branch Madras.	— — —	24 — —	Pay Examiners Office 8th May 1877. Disallowed for reasons stated in the Column of objection. Insert Nos of the abstracts ($\frac{37}{36}$ for Rs 12 $\frac{40}{39}$ for Rs 12 $\frac{93}{92}$ for Rs 12 and $\frac{94}{93}$ for Rs 12) Should be obtained and forwarded to regulate the charge. The several irregular payments made by the office in charge of Revisions Establishments noticed in this office memo No $\frac{D}{465}$ of 7th March 1877. Asst to Pay Examiner

Deposition of Mahomed Hussein Bintuni Assistant Commissioner - Jaffar Division - on solem affirmation.

I was originally in the year 1871 placed in charge of the Treasury at Chichimuglor in the same year I was transferred to Chittledrug.

I am not aware who paid the pensioners in Chichimuglor. I do not remember who paid the pensioners in Chittledrug it is five years ago. The pension Department there was not in my charge. I cannot remember if the pensioners were paid in my presence or not.

I took charge of the Shimoga District Treasury in 1872. I never at any time made payments to Pensioners here. I simply signed the order to the Treasurer to make the disbursement and he paid the money to the person who brought the order.

When an order was brought for money it was the duty of the Head accountant to examine it and see that it was correct and hand it to the account - branch accountant Gregory D'Vaz to enter it in the Disbursement book and then initial it and bring it to me.

I am not aware what custom prevailed previous to any coming to the District.

I have never been furnished with a copy of the Pension Rules and was not aware that the Payments are ordered to be made by the Officer in immediate charge of the Treasury Office.

I was never furnished with a nominal Roll or with a list of the pensioners in the District.

No Muster Role on any occasion was ever sent to the Dy: Office. Only an abstract for so many Pensioners. 38
No muster roll ever came as a voucher.

It never struck me that it was improper for D'Vaz to make the disbursements in the Treasury room and not in presence of an Officer.

I signed certain pensioners tickets in the months of January, February and March 1871. I do not remember if I questioned them regarding receiving their pensions. I do not remember if signed the abstracts in those ~~orders~~ months. I did not muster them — I am not aware if I ever signed any acquittance roll. I do not remember that any acquittance roll was ever signed before me.

In the Revenue and Judicial Departments from the Commrs and Dy Commrs offices I pay money on the monthly pay rolls. These rolls are nominal rolls and not abstracts.

I am not aware that in 1872 in a letter No 186 dated 29th July 1872 to the Superintendent of Pensioners Fort St George the Superintendent of the Nagur Division distinctly laid it down that the Treasury officer was the person to distribute the pay to military pensioners.

You have stated you did not pay 2 the Pensioners. When the Dy Commrs was you knew absent who do you suppose did

What do I know. I suppose the Pension A writer made the disbursements.

I wish to state that the Pension accounts went from the District office and that all correspondence came to the District Office.

From which District office? 2

From the Pension Office A

Was the Pension office not in your charge? 2

A. I was never told that it was.

Q. What office did the Pension writer hold?

A. Treasury accountant.

Q. What system prevailed before you took charge of the Treasury.

A. I do not know

2. In the abstracts it was mentioned that money was to be paid to be disbursed to pensioners. This being so why did you disburse it to D Vaz?

A. I did not know what was in the abstracts. It is customary to pay money to the heads of offices.

I signed pension tickets it is true in January, February and March of 1877 but I signed them not as Treasury officer but for the Dy Commr.

(This is nonsense and shows that that Mr Binturi does not appreciate his position as an Assistant.)

I never saw D Vaz pay the Pensioners in the Treasury account room. Q. Were you not aware he so paid them?

A. I was aware.

When I went on leave in May 1875 for three months Krishnaswamy Iengar had charge of the Treasury.

signed M. A. Binturi
signed R. G. Cumming
7th June 1877 Shimoga

Continuation of examination of Mr Mahomed Hossein Binturi asstt Commr on solemn affirmation.

2. Has signed the payments made to pensioners in February and March last.

A. I do not remember.

2. If you were the officer who signed did you sign without mustering. ~~I did not muster the Pensioners.~~

A. I did not muster the Pensioners
I signed for Deputy Commissioner.

2. You know very well that the Deputy Commr was absent both in February and March who do you suppose mustered the Pensioners?

A. I do not know.

2. Do you not think it was your duty to have used your understanding?

A. Yes.

2. What do you mean by in February having paid Rs 761-8-- and in March 563-1-5 without muster rolls or any examinations to pay?

A. I did not pay attention to the matter.

signed M. H. Bintini
signed H. G. Cumming
Shimoga 7th June 1877.

c Mr Mahomed Hossein Bintini Asstt Commr being duly affirmed states.

2. You sent me a docket No 95 dated 28th May 1877, will you be good enough to explain what you meant by the "usual statements."

I do not know. A

Did you not muster the pensioners on the 1st May. If not on what references did you pay them. 2

I did not muster them. A
I paid them on a list against which I took their signatures in a book.

When I sent you an order to make all payments from 1st May yourself because I understood they were irregularly made how was that the small amount necessary to pay the 2

pensioners

pensioners on that occasion did not attract your notice to the sums you had previously disbursed and why did you not at once report the matter to me?

My attention was drawn to the matter. The pension Clerk told me that there were many more pensioners to be paid and that he would give me a list of them after he got it signed by the Deputy Commissioner. I gave Mr. Hay a list of the sums disbursed by me during the three previous months.

(Mr Hay the Head writer is here called and questioned. He states Mr Binturi did bring the subject to his notice but as the previous accounts showed that ten or twelve payments had in one month been made to pensioners his suspicion was not then excited.)

signed M. H Binturi

signed H. G. Cumming

8th June 1871. Shimoga

This shows that Mr Binturi in no way understands his duty. He knew or ought to have known that it was imperative to muster all the pensioners at the beginning of the month. His attention should have been clearly drawn to this and he should on this occasion have been especially careful to be guilty of no irregularity. Having had no proper muster Roll set before him he should have at once reported the matter to me. I was in head Quarters during the first half of May. Instead of doing so he merely spoke to a Clerk and took no steps to communicate the

suspicions

suspicions which, if he is not an utter idiot he must have fell to me.

signed H. G. Cumming

The examination of Mr. Mahomed Hossein Bintuni on solemn affirmation.

You stated in the deposition you gave before me on the 7th June 1877 that you never at any time paid the pensioners the Treasury Receipt book however and Her Majesty's account book not only show that up to May 1875 you did pay the pensioners then paid at Head Quarters but that you properly took receipt from them in the Treasury receipt book and Her Majesty's account book shows that they were paid on proper nominal rolls, how do you account for this.?

The payments were never made in my presence. I only signed the payment order. It was customary for the Treasurer to make the actual payments.

signed M. H. Bintury
signed H. G. Cumming
9th June 1877. Shimoga

True Copy
H Cumming
Dy: Comm
Shimoga

14 B

Deposition of Venkut Ramayah Treasurer Shimoga District.

Venkut Ramayah son of Lputchmi Narasaya of Masulipatam on Solemn affirmation.

Q. How do You account for the excessive payments which have lately been made from the Treasury on account of Pensioners?
A. I have nothing to guide me, but the signature of the Treasury Officer, and I also see where the Bill was prepared and the Officers signature.

Q You have lived in Shimoga for many years. You must have known that the sums paid by You since May 1876 on account of pensioners was more than double of the usual disbursements.?
A. The Amounts were drawn on different occasions during the month. How could I know. I never Calculate. I only look to Orders I have no scale to guide me. There is no Monthly Calculation in my department.

Q. Who gave You authority to pay the Money to Gregory D'Vaz. Why did You not send it to the Officer who signed the Order and obtain his receipt in your disbursement book, as You do in every other Case.?
A. It was the Custom so to pay him. I paid in the usual way. Sd/ A. L. Venkataramaiah

Sd/ W. G. Cumming.

Shimoga. 7th June 1877.

Re-examination Continued witness
is again solemnly affirmed.
Q. You stated above that you paid
according to Custom. but by referring to
the Treasury receipt books of and prior to
May 1875 I see that the payments were
made to each individual pensioner
then paid at Head Quarters and receipt
taken from each man so paid in your
receipt book. By whose authority did
you depart from this practise. & Who
gave you authority to pay the Money
in June to D'Vay. &
A Formerly Nominal rolls were prepared
and sent to me with the men for payment
but in June 1875 the Treasury Officer
signed abstract bills Containing no names
and unaccompanied by any Muster rolls
and sent them to me by D'Vay to draw
the Money.
Q. Did this not excite your suspicion. &
A. No. it did not.
Q. Why did you give the Money to D'Vay
and not take the Money to the Treasury
Officer. &
A. As he was the pension writer I thought
it safe to hand him over the Money.

/sd/ A. L. Kincentramaiah
/sd/ A. G. Cumming.
Shimoga 6th June 1877.

"True Copy"

A. G. Cumming
Deputy Commissioner
Shimoga.

No. P/1508 M5

Pay Examiner's Office
Fort St. George, 16th July 1877.

From,

The Pay Examiner,

To

The Dy. Commissioner
Shimoga District.

Your letter No. 467 dated 27th June 1877 and letters No. 468 and 469 bearing the same date, received the former through the Superintendent of Pensions under his docket No. 885 dated 5th July 1877 and the latter through the Controller Military Accounts Account Branch.

2 — The abstracts adverted to in para 1 shew the number of each class of Pensioners, the Amount of Pension each is entitled to, the Amount paid to each class is separately totalled, and the total of the whole shewn at the bottom of the abstract. These abstracts are supported by Muster Rolls shewing the number and name of each pensioner, the class and rate of pension being also shewn. These abstracts are received in this Office from the Officer in charge Account Branch Controller Military Accounts. No returns of Pensioners are received in this Office.

2 — The abstracts are checked monthly and Objection statements shewing the result of audit, are sent to the Officer in charge of A. Mrs. Treasury Bangalore through the Officer in charge Account Branch Controller Military Accounts.

3 — The returns of payments of Pensioners in the

the Shimoga District referred to in para 116/II are not received from the Treasury Officer Bangalore as stated in the preceding para, abstracts as therein described, are received from that District through the Officer in charge Accounts Branch Controller Military Accounts and are checked as stated, they are not Compared with reports of payments, but are sent for verification to the Office of the Superintendent of Pensions.

5 — Abstracts from June /14, have been sent to the Deputy Accountant General H. M's Treasury Bangalore, those from January to May will also be sent to that Officer as requested in your letter under reply.

/sd/ Elliot Colonel
Pay Examiner.

"True Copy"

Deputy Commissioner
Shimoga District.

No. 884. 17

Fort Saint George
Pension Office
5th July 1877.

To.

The Deputy Commissioner
in charge of Pensioners
Shimoga District

Sir

With reference to your letter No. 468 of the 27th ultimo, I have the honor to inform you, that the only documents received monthly in this Office, are the Monthly Returns of Pensioners (Form No. 4) and the Report of Payments (Form No. 12) and these for the past 3 years were returned to you with my dockets Nos. 649 & 776 dated the 6th and 19th ultimo.

2 The documents alluded to in the 2nd para of your letter under reference, are not sent to this Office, but to the Pay Examiner direct, to whom your letter has been forwarded for disposal

I have &c.

/sd/ — Lieut. Colt
Superintendent of Pensions.

"True Copy"

Deputy Commissioner
Shimoga Dist.

17

Thro' L. M. A. A. 13 whose attention is requested to para 181 of the Code of Regulations for the Military Account Department.

N8

Pay Examiner's Office
Fort Lt. George 7th March 77.

No. 465

From.

The Pay Examiner

To.

The Deputy Commissioner
in charge of Pensioners
Shimoga District.

Sir

Muster Rolls being attached to the several bills marginally noted paid by you on account of pension to the pensioners of your district, for information relative to arrears of pension afforded, you are informed that such payments are irregular and opposed to regulation, you are therefore requested to forward Muster Rolls with a full explanation to obviate a disallowance. It is also observed that statement of Pensioners attached to the Bill for allowance for paying them for the periods in question vary in number with the number actually drawn for. Explanation on this point is also required.

2. A nominal return of all the pensioners residing and drawing pension in your district from June 1876 up to date should also be forwarded to enable this office to check the correctness of payments made by you.

3. It is observed that in the abstract of Station Pensioners to which alone a Muster Roll is attached, pension was drawn for 3 Naigues while the names of 2 Naigues only have been shewn in the Muster rolls, and the error is repeated till September 1876.

From June 1876

36/287 for Rs 45.8.9.
37/288 for " 12-"-"
89/332 for " 68-"-"
90/333 for " 34-"-"
91/334 for " 73.4."
92/335 for " 43-"-"
93/336 for " 72-"-"
94/337 for " 95-6-"
95/338 for " 35-2-11
96/339 for " 72-"-"
97/340 for 12-"-"

From July 1876

85/359 for Rs 44-"-"
90/360 for " 42-"-"
91/361 for " 34-"-"
92/362 for " 43-5-10
93/361 for " 44-"-"
94/362 for " 71-"-"

From August 1876.

75/350 for Rs 32-"-"
76/851 for " 23-"-"
77/352 for " 20-"-"
76/753 for " 111-2-11
80/355 for " 120-"-"
81/356 for " 39-"-"
82/357 for " 92-"-"

From September 1876.

90/353 for Rs 95-"-"
91/354 for " 43-2-8
92/355 for " 53-"-"
93/356 for " 51-"-"

94/357 for Rs 76-"-"
95/358 for " 108-"-"

From October 1876.

39/267 for Rs 12-"-"
84/363 for " 96-"-"
85/364 for " 45-"-"
86/365 for " 132-"-"
87/366 for " 81-"-"
88/367 for " 48-"-"

From November 1876

77/354 for Rs 57-"-"
78/355 for " 100-"-"
79/356 for " 63-"-"
80/357 for " 136-"-"

1876.

Explanation to this also is requested. 49/

A Objection was issued by this Office in your Pension Abstracts up to May 1876.

[illegible] Colonel.

Pay Examiner

"True Copy"

[illegible]

Deputy Commissioner

Chimoza District

~~Nagar Division~~
Superintendent's Office
Shimoga 29th July 1872

№ 186

3/12-73

50

From

The Superintendent Nagar Division

To

The Offg. Superintendent of Pensioners
Fort Saint George

Sir

In reply to your letter № 831 of the 3rd Ultimo, I have the honor to state the Deputy Superintendent is not the officer who pays the pension and that there is a separate officer in charge of the Treasury who is the disbursing Officer

I have &c
signed/ H Jn. Elliot

"True Copy"

Deputy Commissioner
Shimoga

Nominal Roll of Military Prisoners residing in the T.

Class.	No. of Prisoners	No. of Prisoners Certificate	Rank.	Name	Amount			Remarks.
2nd	1	4417	Naique	Ahmed Khan	7	-	-	Present
"	2	51352	Private	Beemah	4	-	-	Present
"	3	3263	Naique	Shaik Hossain	7	-	-	Present
"	4	54214	Private	Syed Mooddeen	4	-	-	Present
"	5	54538	Private	Shaik Imaum	4	-	-	Present
"	6	10201	Havildar	Fautiah ——	7	-	-	Present
"	7	51324	Private	Chowrymootoo	4	-	-	Present In a Sweeper Shemoga
	8	33890	Private	Kolar	4	-	-	Present
	9	40838	Private	Lyal Khan	4	-	-	Present
	10	37638	Private	Dawood Khan	4	-	-	Present
	11	3343	Subedar	Syed Goolam Hubby	40	-	-	Died 28-12-76
	12	7703	Havildar	Shaik Abdulla	12	-	-	Died 22nd May 1877
	13	46028	Private	Shaik Booden	2	-	-	Died on 22nd May 1876. Died on 2
	14	39909	Do	Boodenkhan	4	-	-	Dead - Died ? When ? Died on 2
	15	46227	Do	Armoogum	4	-	-	Dead Died ? When ? 29 Jany 1876 Was not
	16	41455	Private	Seid Dawood	4	-	-	Present.
	17	53863	Do	Borapah	4	-	-	Dead Died ? When ? Was not about 16 month.
	18	4979	Naique	Chawder Khan	7	-	-	Present.
	19	55003	Private	Punchamsing	4	-	-	Dead Died when ? Died about
	20	50033	Private	Shaik Hoosein	4	-	-	Absent. Appeared on the 13
	21	5249	Naique	Syaswamij	7	-	-	Present.
	22	40283	Private	Jenkojee Rao.	4	-	-	Present.
	23	1736	Drummer	Francis Roach	7	-	-	Present Removed from Police
	24	8980	Havildar	Shaik Ayder	7	-	-	Present.
	25	53323	Private	Tillamun khan	4	-	-	Present.
	26	33214	Private	Veerabudra	4	-	-	Present
	27	50004	Private	Nannamuntoo	4	-	-	Present.
	28	41037	Private	Shaik Daud	4	-	-	Present.
	29	50126	Private	Francis	4	-	-	Present
	30	57090	Private	Nursingbaum	4	-	-	Present.
	31	52066	Private	Chowteau	4	-	-	Present.
	32	5271	Naique	Govindoo	7	-	-	Present.
	33	54690	Private	Shaik Emoum	4	-	-	Present.
	34	56156	Private	Syed Eusoph	4	-	-	Present.
	35	47062	Private	Mootoosamy	4	-	-	Present
	36	53437	Trooper	Mohomed Jacob	5	-	-	Present At Penn under Mr. Hear
3rd	37	5447	Lascar	Colloomootoo	3	2	8	Present
"	38	6320	Lascar	Mooneau	3	2	8	Present.
2nd	39	7907	Heir	Jenkatamah	2	12	-	Present.
2nd	40	2145	Heir	Susanna Smith	3	1	8	Present.
2nd	41	51350	Private	Dodana -	4	-	-	Present.
"	42	30758	Private	Eramaloo	4	-	-	Present.

Shinoga District 4th June 1877.

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remain. Ichart up to 31st May 1877

2nd May 1876
August 1876
mustered in June/76 by Mr Cunningham - Was brought on the list 1st April/77.

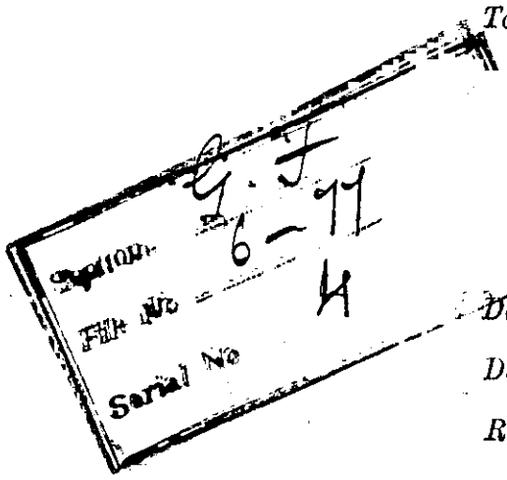
mustered in June/76 by Mr Cunningham. Was brought on the list 1st April/77. Died prior to 1st June 1877.

Known cases prior to 14 June 1877.
June 1877-

Idem Invalided 9 Sept 1877

From 53 1877. 49

To The D.y Accountant General of Mysore.



Dated Bangalore 8 August

Despatched 9th "

Received

Enclosures No. 1 Letter No 443 &
1 Sealed packet containing papers as per enclosed list - all sent with letter in the same cover.

General No. 4655
G No. 610

Forwarded the marginally noted ⊗ letter and its enclosures in original (to be returned) for any obliging expression of the Deputy Account General's opinion as to the nature of the checks against fraud provided by the Rules and their sufficiency or otherwise as disclosed by the circumstances of the present case and further also as regards the degree of culpability attaching to the Treasury Officer and Treasurer respectively in this particular case

By order

M. Secretary

BBM
7-8-778-8-77

+ No 443 of 26 July 1877 from the Comm.r Nagar Dn.

⊗ as per annexed list

27 Statement of Nursing Bala dy 17th July/77
28 Judgment of Dt. Magistrate — Do "
29 Power of Attorney of Mr. D'Vaz. Do Do
30 Letter from Pay Examiner Madras 4658 dy 4th inst. to Dy Comr. Chingla
31 " to Do from Dy Comr. Chingla No 389 dt. 9th April/77

1. Exhibit A Memo of Disbursements to Jury Pensioners
2 Do B Nominal Roll of Pensioners in Chingla
3 Do C Do Do 4th June 1877
4 Do D Statts of Payments in Novr. Decr & Jany/1877
5 Do E Do of Overpayments to Pensioners

Vouchers for October/76

1 No 250
2 " 354 with Muster Roll
3 " 356 Do
4 " 357 Do
5 " 355 Do
6 " 362
7 " 361 Do Certificate
8 " 358 Muster Roll
9 " 360 Do Do
10 " 353 Do Do

Vouchers for Novr/76

11 No 240 with Certificate
12 " 330
13 " 331 Do Do
14 " 243
15 " 325
16 " 327
17 " 326
18 " 242
19 " 324
20 " 329 with Muster Roll
21 " 328
22 — " 323

Vouchers for Decr/76

23 No 373 with 5 Certificates & 1 Muster
24 " 375 one Certificate
25 " 374
26 " 229
27 " 372 one Muster Roll
28 " 228
29 " 371
30 " 370
31 " 369
32 " 368
33 " 367 with one Muster Roll

Vouchers for Jany 1877

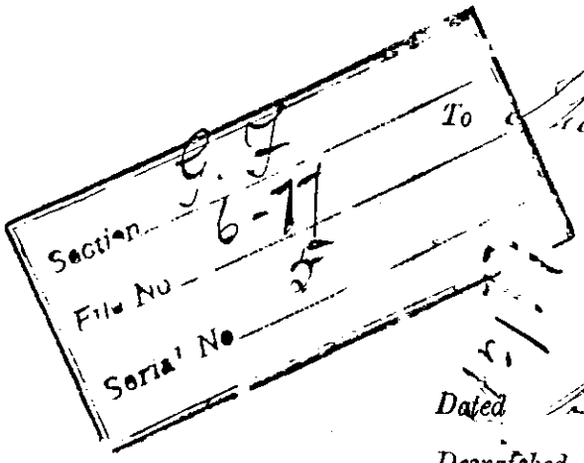
34 No 33 with one Muster Roll
35 " 38 one Muster Roll
36 " 39
37 " 41 one Certificate
38 " 37
39 " 40
40 " 36 one Muster Roll
41 " 35
42 " 34
43 " 310

List of Enclosures accompanied with letter from the Commissioner Nagar Division to the Secretary to the Chief Commissioner No 443/11 dated 26th July 1877-

1 English Judgment-of Nagar Sessions Court-of 26th 7/77
2 Kanarese Perisht-of Shimoga Dt. Court-attached to Proceedings
3 Do Do of Do Judl Asstt Do of 7th June/77
4 Do Deposition of Abdul Wahab of 6th June/77
5 Do Do of Holay Soma —— of 6th Do "
6 Do Warrant- 6th June/77
7 English Deposition of Abdul Wahab 6th June/77
8 Charge Sheet-of Judl Asstt Court 6th June/77
9 Charge by Dy Commr Court- 8th June/77
10 Deposition of Felix & D'Vaz 9th June/77
11 Do of Narsimdyengar 12th June/77
11½ Do of Abdul Wahab Do "
12 Summons to Holay Soma Do "
13 Do to Felix & D'Vaz Do "
14 Power of Attorney of 8th June 1877
15 Application for copies of Pro 12th June/77
16 Deposition of 1st Witness 17th July/77 Narsimdyengar
17 Do of 3d Do Govt Rao Do "
18 Do of 4th Do Mahomed Hospain Bintoory 17-7/77
19 Do of 5th Do Venkatramiah " 17/7/77
20 Charge of Dy Magistrate 17th July/77
21 Statement-of D'Vaz Felix Do "
22 Do of Venkatachar Do "
23 Do of 2d Witness Lakshman Rao "
24 Do of Venket Ramappa —— "
25 Do of Hanooman Sing —— "
25½ Do of William Louis —— "
26 Do of Ranjindiah —— "

1877. 82.

From 55



To The Adjutant Gen C. in Chief

Dated Bangalore 13th Sept
Despatched - 14th
Received

Enclosures No. 12 See margin

General No. 4835
No. 636

Mily Office Adjutant Gen dated 8th Instant to the address of the Adjt Gen C

From Comst Nagar No 461 of 1st Augt 77
From Dy Comst to Comst Nagar No 1,187 of 27th July 77 (Original)
Statt of audit by Pay Lyans
Do of Particulars of Payts
Nominal Roll of Pensioners
Memo of Sums overdrawn
Deposition of Rud Hoopain Bintura
Do of Treasurer Venkatramiah
From Pay Lyans to Dy Comst No 1568 of 16th July 77
From Supt Pensions to Dy Comst No 884 of 25th July 77
From Pay Lyans to Dy Comst No 465 of 7th March 77
From Supt Nagar Dn No 186 of 29th July 77

I am directed to forward herewith the accounts of the Establishment of the Mysore Pensioners, No 461 dated 1st August 1877 from the Commissr Nagar Division together with its enclosures.

I have the honor to be Sir Your most obedient humble Servant

[illegible]

Secretary

11/9/77

PBOR 13/8/77.

Statement shewing particulars of amount for which Vouchers are wanting.

For what month	Month in which the amount was paid	Total amt. drawn from the Treasury as per Dy: Officers Statement			Total amount of the vouchers received from the Dy: accountant General			Difference			Remarks.
February 1876.	March/76.	290	14	.	279	5	8	11	8	4	
March/76	April/76	301	11	4	291	11	4	10	-	-	
April 1876	May/76	605	15	10	584	11	5	21	4	5	
May 1876	June/76	865	6	11	840	15	3	24	7	8	
June/76	July/76	618	.	5	585	10	5	32	6	-	
July 1876	August/76	869	9	10	859	6	2	10	3	8	
February/77	March/77	567	1	5	563	1	5	4	-	-	
March 1877	April/77.	851	3	6	835	3	6	16	-	-	
Total difference								129	14	1	

H Cummings

Deputy Commissioner
Shemogah

Statement showing particulars of sums overdrawn on account of Military Pensioners residing in the Shimoga District from January 1876 up to the end of April 1877.

Number and date of Bill	Total amount of the Bill	Deduct amount overdrawn: Dead Pensioners — Pension	Dead Pensioners — Rice money	Fictitious Items — Pension	Fictitious Items — Rice money	Rice money drawn for Pensioners not entitled	Total	Balance	Name of the officer signing the Bill	Remarks
For December 1875										
88/90 of 4-1-76-1	164 14 8	8					× 8	156 14 8	Major Blair for Muster Roll & Mr Krishnasawmy Iyengar for Bill	× Rs 4 credited to District Treasury in April 1877
89/91 of 4-1-76-2	3 1 8							3 1 8	do — do	
90/92 of 10-1-76-3	4							4	Mr Krishnasawmy Iyengar. No Muster Roll attached but is supported by last pay certificate	
96/98 of 25-1-76-4	7			7			7		Major Blair No Muster Roll attached	
95/97 of 10-1-76-5	1 15 4					1 15 4	1 15 4		Mr Krishnasawmy Iyengar	
94/96 of 4-1-76-6	3 14 8		1 15 4				1 15 4	1 15 4	— do —	
93/95 of 4-1-76-7	54 13 4		3 14 8			1 15 4	5 14	48 15 4	— do —	
92/94 of 4-1-76-8	11	4					4	7	Major Blair for Muster Roll & Mr Krishnasawmy Iyengar for Bill	
91/93 of 4-1-76-9	10							10	Mr Krishnasawmy Iyengar	
40/39 of 10-1-76-10	12							12	Major Blair	
Rice money 41/40 of 28-1-76-11	1 15 4					1 15 4	1 15 4		— do —	
	274 11 12	5 14	7		1 15 4	3 14 8	30 12	243 15		
January 1876										
34/33 of 1-2-76-12	157 14 8	8	4 1				× 8	4 1	149 10 7	Mr Krishnasawmy Iyengar book × Rs 4 credited to for Muster Roll & Bill District Treasury in April 1877.
35/34 of 1-2-76-13	15	4					4		11	do — do
36/35 of 1-2-76-14	3 1 8							3 1 8	do — do	
Table Bill 40/39 of 1-2-76-15	12							12	Mr Krishnasawmy Iyengar	
										No Muster Roll attached. order for

38/37 of 14·2·76 · 17	7							7	do	
41/40 of 1·2·76 · 18	52 14		4 .. 8			1 15 4	6 ..	46 14 ..	do	
42/41 of 1·2·76 · 19	5 13 8		1 15 4			1 15 4	3 14 8	1 15 ..	do	
43/42 of 14·2·76 · 20	1 15 4							1 15 4	do	
39/38 of 1·2·76 · 21	10							10	do	
	277 11 4	12 4 1	6 ..	12		3 14 8	34 2 9	243 8 7		
February 1876										
92/91 of 1-3-76 · 22	164 14 8	12					✝2	152 14 8	Mr Binturi both for Muster Roll and Bill	✝Rs 4 credited to Treasury in April 1877
94/93 of Taluk Bill 23	12							12	Mr Binturi	
95/94 of 2·3·76 · 24	15	4					4	11	do both for Bill & Muster Roll	
96/95 of 2·3·76 · 25	3 1 8							3 1 8	do do	
93/92 of 1·3·76 · 26	12			12			12		Mr Krishnasawmy Iyengar	
99/98 of 2·3·76 Rice money 27	51 5 4		5 8			1 13 4	7 5 4	44	Mr Binturi	
97/92 of 2·3·76 · 28	5 8		1 13 4			1 13 4	3 10 8	1 13 4	do	
100/99 of 1·3·76 · 29	5 8				5 8		5 8		Mr Krishnasawmy Iyengar	
97/96 of 2·3·76 · 30	10							10	Mr Binturi	
	279 5 8	16	7 5 4	12	5 8	3 10 8	44 8	234 13 8		
March 1876										
32/258 of 1·4·76 · 31	164 14 8	12					✝12	152 14 8	Major Blair for Muster Roll & Mr Binturi for Bill	×Rs 4 credited to Treasury in April 1877.
34/260 of 1·4·76 · 32	15	4					4	11	do do	
37/263 of 1·4·76 33	3 1 8							3 1 8	do do	

38/264 of 1-4-76 · 34	54 13 4		5 14			1 15 4	7 13 4	47	Mr Binturi	
40/266 of 1-4-76 · 35	5 13 8		1 15 4			1 15 4	3 14 8	1 15	do	
35/261 of 1-4-76 · 146	12			12			12		Mr Binturi	No Muster Roll attached
39/265 of 1-4- 147	12							+12	do	do — do +The amount was credited in April 1877.
41/267 of 27-4-76 148	12			12			12		Mr Cunningham	No Muster Roll attached
36/262 of 10-4- 149	12			12			+12		Major Blair	do — do +The amount was recovered & credited in April 1877
	291 11 4	16	7 13 4	36		3 14 8	63 12	227 15 4		
86/362 of 1-5-76 · 36	April 1876 216 14 8	8		56			+64	152 14 8	Mr Soob Row for Muster Roll & Mr Cunningham for Bill	x Of this a sum of Rs 49 has been recovered & credited in the Treasury acct. for April 1877.
89/365 of 1·5·76 37	15	4					4	11	do — do	
87/362 of 1-5-76 · 38	3 1 8							3 1 8	Mr Cunningham	
37/238 of May/76 39	12							12	Mr Soob Row	
36/237 of 26·5·77 · 40	45 8 9			45 8 9			45 8 9		do	No Muster Roll attached.
95/371 of 11-5-76 · 41	56			56			56		Mr Cunningham	do
90/366 of 1-5-76 · 42	53 1 4		3 12 8		1 14 4	1 14 4	+7 9 4	45 8	do	Rs x 1-14-4 was credited to the Treasury in April 1877.
91/367 of 1·5·76 · 43	5 11		1 14 4			1 14 4	3 12 8	1 14 4	do	
92/368 of 23·5·76 · 44	5 11				5 11		5 11		Mr Soob Row	
93/369 of 23·5·45	13 5 4				13 5 4		13 5 4		do	
94/370 of 23-5-76 · 46	15 5 8				15 5 8		15 5 8		do	

97/373 of 1.5.76. 47	10																			10			Mr Cuningham	
99/375 of 3.5.76. 150	22								22								22						do	No Muster Roll attached
96/372 of 8.5.76. 151	42								42								42						Mr Binturi	do — do
98/374 of 12.5.76. 152	69								69								69						Do	do — do
	584	11	5	12			5	11	290	8	9	36	44	3	12	8	348	4	9	236	6	8		
May 1876																								
36/246 of 1.6.76 48	12																			12			Mr Cuningham for Bill Mr Soob Row for Muster Roll.	The Muster Roll was forwarded in April 1877.
88/331 of 1.6.76. 49	184	14	8	8	9	3			24								32	9	3	152	5	5	Mr Cuningham for Muster Roll Mr Soob Row for Bill	
108/351 of 1.6.76. 50	15			4													4			11			do — do	
107/350 of 1.6.76 51	3	1	8																	3	1	8	do — do	
97/340 of 24.6.76. 52	12								12								12						Mr Cuningham for Bill Mr Soob Row for Muster Roll	Muster Rolls attached to these Bills were forwarded in April 1877.
95/338 of 1.6.76. 53	35	2	11						24								24			11	2	11	Mr Soob Row for both	
94/337 of 6.6.76. 54	95	6	8						95	6	8						95	6	8				do — do	
93/336 of 6.6.76. 55	72								72								72						do — do	
92/335 of 14.6.76. 56	43								43								43						Mr Cuningham for Bill Mr Soob Row for Muster Rolls	
91/334 of 12.6.76. 57	73	4							73	4							73	4					Mr Soob Row for both	
90/333 of 16.6.76. 58	34								34								34						Mr Cuningham for Bill Mr Soob Row for Muster Roll	
89/332 of 10.6.76. 59	68								68								68						Mr Soob Row for both	
96/339 of 17.6.76. 60	72								72								72						Mr Cuningham	No Muster Roll attached
37/~~359~~ 247 of 27.6.76. 61	25								25								25						do	do

100/343 of 1·6·76·62	10							10	Mr Scot Row
104/347 of 1·6·76·63	54 13 4		4 7 9		1 15 4	1 15 4	8 6 5	46 6 11	do
106/349 of 1·6·76·64	5 13 8		1 15 4			1 15 4	3 14 8	1 15 –	Mr Scot Row
105/348 of 16·6·76·65	25 6 4				25 6 4		25 6 4		Mr Cuningham
	840 15 3	12 9 3	6 7 1	542 10 8	27 5 8	3 14 8	592 15 4	247 15 11	
June 1876									
88/358 of 1·7·76·66	191 17 10			19			29	162 1 7	Major Blair for Muster Roll Mr Scot Row for Bill
97/367 of 1·7·76·67	15 .. 4						4	11	do — do
95/365 of 1·7·76·68	3 1 8							3 1 8	do — do
94/364 of 13·7·76·69	71			71			71		Mr Scot Row for both
93/363 of 3·7·76·70	44			44			44		do — do
92/362 of 10·7·76·71	43 5 10			43 5 10			43 5 10		Mr Cuningham for Bill & Mr Scot Row for Muster Roll
91/361 of 21·7·76·72	34			34			34		Major Blair for Bill & Mr Scot Row for Muster Roll.
90/360 of 5·7·76·73	42			42			42		Mr Cuningham for Bill " Scot for Muster Roll.
89/359 of 15·7·76·74	44			44			44		Mr Scot Row for both.
100/370 of 1·7·76·75	72 5 4		7 12 –			2 9 4	10 5 4	62	Mr Scot Row
101/371 of 1·7·76·76	7 12 –		2 9 4			2 9 4	5 2 8	2 9 4	do
96/366 of 1·7·76·77	10							10	do

Muster Rolls attached to these Bills were forwarded in April 1877.

For August 1876

89/352 of 1-9-76.95	199 1 7	10 12 4		19			29 12 4	169 5 3	Mr. Sool Row for both
96/359 of 1-9-76.96	15	4					4	11	do — do
97/360 of 1-9-76.97	3 1 8							3 1 8	do — do
95/358 of 4-9-76.98	108			108			108		do — do
94/357 of 5-9-76.99	76			76			76		do — do
93/356 of 23-9-76.100	51			51			51		do — do
92/355 of 11-9-76.101	53			53			53		do — do
91/354 of 20-9-76.102	43 2 8			43 2 8			43 2 8		do — do
90/353 of 16-9-76.103	95			95			95		do — do
98/361 of 1-9-76.104	80		8 8 3		5 5 4	2 10 8	16 8 3	63 7 9	Mr. Sool Row
99/362 of 1-9-76.105	8		2 10 8			2 10 8	5 5 4	2 10 8	do
100/363 of 1-9-76.106	10							10	do
39/267 of 1-9-76.107	12							12	Mr. Binturi for Bill Mr. Sool Row for Muster Roll
	753 5 11	14 12 4	11 2 11	445 2 8	5 5 4	5 5 4	481 12 7	271 9 4	

(Against the entries 95 of 4-9-76 to 90 of 16-9-76:) Muster Rolls were forwarded in April 1877.

September 1876

83/362 of 2-10-76.108	192 1 7	14		12			26	166 1 7	Major Blair for both
89/368 of 2-10-76.109	15	4					4	11	do — do
90/369 of 2-10-76.110	3 1 8							3 1 8	do — do

33/254 of 1.7.76.78	8								8	Major Blair	
	585 10 5	11	10	5 4	297 5 10		5 2 8	326 13 10	258 12 7		
July 1876											
74/349 of 1.8.76.79	199 1 7	10			19			29	170 1 7	Mr Soob Row for Muster Roll Major Blair for Bill	
85/360 of 1.8.76.80	15	4						4	11	Mr Cunningham for Muster Roll Major Blair for Bill	
84/359 of 1.8.76.81	3 1 8								3 1 8	Mr Soob Row for Muster Roll Major Blair for Bill	
78/353 of 14.8.76.82	75				75			75		Mr Cunningham for Bill Soob Row for Muster Roll	
79/354 of 7.8.76.83	111 2 11				111 2 11			111 2 11		do — do	
80/355 of 4.8.76.84	120				120			120		do — do	Muster Rolls were forwarded in April 1877.
81/356 of 11.8.76.85	39				39			39		Major Blair for Bill & Mr Soob Row for Muster Roll.	
82/357 of 2.8.76.86	92				92			92		do — do	
77/352 of 18.8.76.87	20				20			20		Mr Soob Row	No Muster Roll attached
76/351 of 24.8.76.88	23				23			23		— do —	— do —
75/350 of 10.8.76.89	32				32			32		Major Blair	— do —
86/361 of 1.8.76.90	80		8			2 10 8	2 10 8	13 5 4	66 10 8	— do —	
87/362 of 1.8.76.91	8		2	10 8			2 10 8	5 5 4	2 10 8	— do —	
83/358 of 1.8.76.92	10								10	Major Blair	
32/248 of 1.8.76.93	16								16	Mr Soob Row	
33/249 of 29.8.76.94	16				16			16		Major Blair	No Muster Roll attached
	859 6 2	14	10	10 8	547 2 11	2 10 8	5 5 4	579 13 7	279 8 7		

February 1877

110/411 of 1·3·77·125	180 14 8	54		17			71	109 14 8	Mr. Soob Row for Muster Roll " Binturi for Bill	
118/419 of 1·3·77·126	47 2 8	4					4	43 2 8	do — do	
112/413 of 1·3·77·127	3 1 8							3 1 8	Mr. Binturi for Bill " Soob Row for Muster Roll	
111/412 of 8·3·77·128	27			27			27		Mr. Binturi	No Muster Roll attached.
113/414 of 14·3·77·129	92			92			92		Mr. Soob Row	do — do
117/418 of 1·3·77·130	134 7		19 14 8		4 15 8		24 14 4	109 8 8	Mr. Binturi	
119/420 of 1·3·77·131	39 13 4		4 15 8			4 15 8	9 15 4	29 14	— do —	
115/416 of 8·3·77·132	24 14 4				24 14 4		24 14 4		— do —	
116/417 of 1·3·77·133	3 11 9							3 11 9	— do —	
114/415 of 1·3·77 134	10							10	— do —	
	563 1 5	58	24 14 4	136	29 14	4 15 8	253 12	309 5 5		

March 1877

9/401 of 2·4·77·135	180 14 8	54		21			75	105 14 8	Mr. Soob Row for bill	
8/406 of 2·4·77·136	47 2 8	4					4	43 2 8	do — do	
10/410 of 2·4·77·137	3 1 8							3 1 8	do — do	
7/408 of 2·4·77·138	165 5		27 8 10		5 8 2	11 . 4	44 1 4	121 3 8	Mr. Soob Row	
11/407 of 2·4·77·139	44 1 4		5 8 2			5 8 2	11 . 4	33 1	— do —	
12/409 of 2·4·77·140	4 2 2							4 2 2	— do —	
13/411 of 2·4·77·141	10							10	— do —	
61/402 of 5·4·77·142	155			155			155		— do —	No Muster Roll attached
94/503 of 9·4·77·143	52 5 4			52 5 4			52 5 4		— do —	— do —
127/405 of 16·4·77·144	58 2 8			58 2 8			58 2 8		— do —	— do —

84/363 of 14-10-76. 111	96			96			96		Major Blair for Bills Mr Soob Row for Muster Roll	Muster Rolls were forwarded in April 1877.
85/364 of 21-10-76. 112	45			45			45		Mr Soob Row for Roll	
86/364 of 3-10-76. 113	132			132			132		Major Blair for Bill & Mr Soob Row for Muster Roll	
87/366 of 9-10-76. 114	81			81			81		do — do	
88/367 of 5-10-76. 115	48			48			48		do — do	
36/243 of 27-10-76. 116	27 2 8			27 2 8			27 2 8		Major Blair	No Muster Roll attached
37/244 of 27-10-76. 117	8							8	Mr Binturi	— do —
92/371 of 2-10-76. 118	77 8		10 5 4		2 9 4	2 9 4	15 8	62	Major Blair	
93/372 of 2-10-76. 119	7 12		2 9 4			2 9 4	5 2 8	2 9 4	— do —	
91/370 of 2-10-76. 120	10							10	— do —	
	742 9 11	18	12 14 8	441 2 8	2 9 4	5 2 8	479 13 4	262 12 7		
As per Statement already submitted for Octr, Novr, December & Jany/77	3493 10 2	115 13 11	115 5 10	1731 9 4	118 6 4	65 9 6	2146 12 11	1346 13 3		
Add Pension clerks allowance for the above 4 Months No. 121-122-123 & 124	40							40		
	3533 10 2	115 13 11	115 5 10	1731 9 4	118 6 4	65 9 6	2146 12 11	1386 13 3		

175/404 of 23.4.77. 145	115 . .	115 . .	115 . .	— do —	— do —		
	835 3 6 58 . . 33 1 . 401 8 " 5 8 2 16 8 6 314 9 8 320 9 10						
Grand Total for 16 months	10422 1 6 373 7 7 257 9 6 4900 2 10 2357 2 131 3 8 5897 14 9 4524 2 9						

Shemoga 1[illegible]
Dy Commissioner's Office
15 August 1877

[illegible]

Deputy Commissioner
Shemoga District

No 536

57 45 1/2

From the Shimoga District
Deputy Commr & Officer
Shimoga 15 August 1877.

To

The Commissioner
Nagar Division

Sir

In continuation of my letter No 481 dated 27th Ultimo on the subject of the defalcation in the District Treasury, I have the honor to state that I have subsequently received from the Deputy Accountant General the vouchers from December 1875 to September 1876 and for February and March 1877 and beg to forward herewith a Statement showing particulars of sums overdrawn on account of Military Pensioners from January 1876 up to the end of April 1877 together with an explanatory Memo shewing how the money was overdrawn.

2. It will be seen that the sum overdrawn during the 16 months amount to Rs 5897-14-9 including the amounts shewn in the Statement submitted with my previous letter.

3. The amount drawn from the District and Taluk Treasuries for the 16 months is Rs 10551-15-7 as per Statement received from the Treasury Officer but the bills received from the Deputy Accountant General amount

to

to Rs 10 422-1-6 so that vouchers are wanting for the sum of Rs 129-14-1. A statement is also enclosed shewing the particulars of this amount.

4. In my letter No. 562 dated 18th July to the Pay Examiner I requested him to let me know at his earliest convenience up to what period the Bills submitted from this District have been finally audited but I have not yet received his reply thereto.

5. If there are any Bills prior to January 1876 which have not yet been finally audited they will also be checked and reported on as soon as they are received.

6. It must be stated here that a sum of Rs 126-9 was refunded to the District Treasury in April 1877 by G. L. D'Vaz under Chalans signed by himself. Of this amount Rs 90-14-4 refer to Items included in the statement now forwarded and had been over drawn in January, February March and April 1876.

7. The refunds are noted opposite the Items to which they refer. The chalans are in D'Vaz's own hand writing with entries of sums purporting to have been recovered back from the Pensioners named therein, but most of the Pensioners

D'Vaz?

Sir,
I have the honor
to acknowledge the receipt

Pensioners were examined by the Assistant Commr. Mr Cockburn and it is clear from the statements given by them that no money was ever overpaid or recovered back from them on any account.

8. The refund was made by D'Vaz only after the payments without Muster Rolls were objected to by the Examiner in his objection Statement of 2nd February 1877.

9. The remaining sum of Rs 35-10-8 that was refunded, refers to payments made previous to January 1876 and it is not necessary to enter into their particulars here.

10. The original vouchers 152 in number are also forwarded to you in a separate packet.

I have the honor to be

Sir

Your most obedient servant.

N Sivanadiachariar

for Deputy Commissioner
Shimoga District

X Rs. per list herewith sent.

15 — 8 — 1877.
Encls 4, & a packet

To Secretary Sec
Continuation of this Office
letter No 461 of the 1st instant.
12

Commissioner
Niagara Dn

Aug 31 1877
58

The Deputy Commissioner
Skaneateles

To the Commissioner
Niagara

Date 15
Aug 31 1877
Dep
Rec'd 15
" Supt 16

No 536 Statement of Vouchers in a Dep-
ository packet

Submits further report
regarding the deposits
in the District Treasury.

61

1877.78

No. -

Name of Petitioner. J. A. D'Vaz -
Prisoner in the Shimoga Jail.

Village.

Taluk. Shimoga

District.

Date of Arzi. 22nd August/77

Date of Receipt. 27th Do

Date of Disposal.

No. of Enclosures. Nil

ABSTRACT.

States that as he has been sentenced to imprisonment in Criminal Case No. 9 of the current year on the file of the District Magistrate of Shimoga he wishes to appeal to the Judl. Comr, for which purpose he applied for copies of the Proceedings in the case, but obtained only the copy of the Judgment and Sentence, and was informed that the copy of the other records of the case might be obtained from the Chief Commissioner to whom the Proceedings have been submitted. — The Petr therefore addresses the Chief Comr

Court and begs to state
that there is nobody to appear
for him before the Chief Court
& procure the required copies of
records, producing the necessary
Stamp &c. —

Prays that either the
copies of the records may be
prepared & forwarded to him
at Shimoga where he will
pay the value of Stamp &c.
or the Proceedings may
be returned with instructions
to furnish him with the copies
of the records. ——

Plain Paper

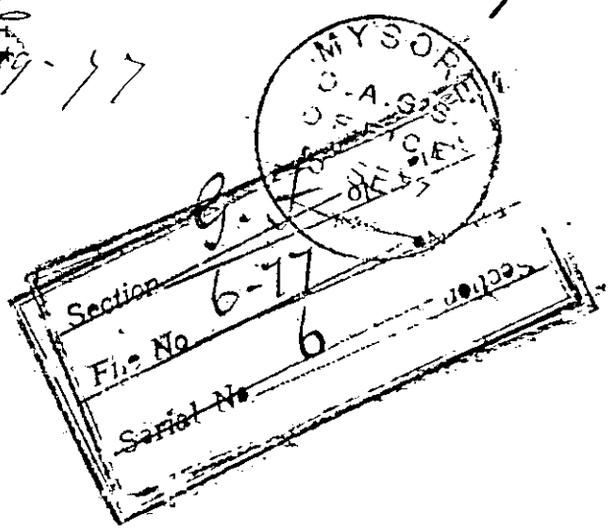
C. Narayana Rau

No: 5670
798

To Deputy Accountant General &
with Enclosures as per list appended
in continuation of Docket No: 4835
dated 13th Ultimo.

— Secretary

4-Sep-77



1877. No. 2664

From The Commissioner

To Nagar Division

Secretary to Chief Commissioner,
General Department.

Dated 22-8

Despatched —

Received 25-8

ENCLOSURES NO

General No. 529 } 1877
P. No. 212.

I am directed to forward herewith a copy of the letter noted in the margin from the Accountant General, Mysore, No. 6-77 dated the 4th September 1877 forwarding a copy of the Commissioner's letter No. 3664 dated the 15th August 1877 containing further report on the defalcations in the District Treasury on account of Military Pensions.

Four enclosures and a packet which accompanied the letter are also attached hereto.

N. Ramachandra Rao
for Commissioner,
Nagar Division.

25th

1877

From The Chief Secretary Shillong

To The Secretary to the Chief Comm of Mysore

Dated 23 August

Despatched 23

Received

Enclosures No: one

General No.

No. 671 } 1877

Sect. E. F.
File No. 6-77
Item 7

Has the honor to forward herewith a petition addressed by J. A. D'Cruz prisoner in Case No. 9 of 1877 on the file of the Deputy Comr and District Magistrate

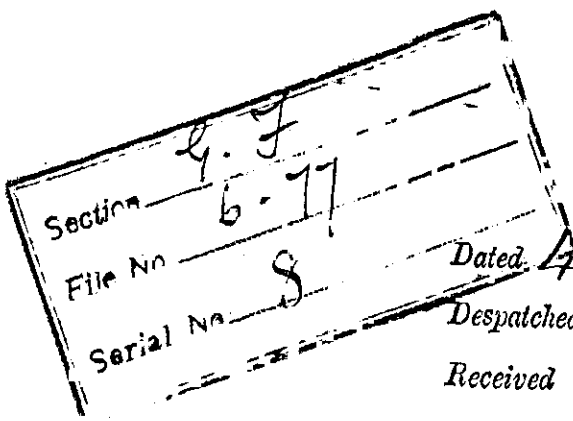
Shewing for [illegible] coal.

Bridgt. A. Bowen Lucas

Secy. of Land

From 66 1877.

To The Deputy Accountant General in Mysor



Dated 4th September

Despatched " — "

Received

Enclosures No. 6

General No. 5670

G No. 798

Nagar Division Commissioner's docket-No 5 dated 22nd August 1877 forwarding Shimoga Deputy Commissioner's letter No 536 of the 15th August about the defalcation in the Shimoga District Treasury-

Forwards the above in original together with its enclosures noted in the margin in continuation of Docket No 4835 dated 13th Ultimo to his address

(Signed) Y Cla
Secr

Comm Dy Comr Shimoga to Comr Nagar No 536 dated 15th August 1877

Enclosures to above

Memo of sums overdrawn Shas 5.

Statt of Do for which vouchers wanting (book) shewing particulars of sums overdrawn

List of vouchers in one sealed waxcloth parcel as received from Comr Nagar

96.

67 1877.

From

The Secretary to the Chief Commissioner of Mysore, ~~Duftar Department~~

To The Deputy Accountt Gl in Mysore

Dated 28th

Despatched September

Received

Enclosures No.

~~Duftar General No.~~ 6270

No. 47

Q. 7 - 9

Request that the proceedings in the case of Tha Dyaz with Letter No. 529/212 dated 22nd Augt 1877 from the Commr of Nagar forwarded to him on the 4th Instant, may be furnished

Byorder

Secretary.

C. 7 2/9

No. 41. 98

1877.

From

The Deputy Accts. General in Mysore.

To

The Secretary to the Chief Commr.
General Department.

Dated

Despatched 29 September

Received 1 Oct.

Reg'd

Enclosures No. One sealed cover

General No. 3511

No.

Returns the Proceedings in the case of A. A. Vaz and states that a statement is expected from Controller of Military Accounts to submit a report

Original dun. 6 Sep. 1877

Copies of these records to be transmitted to Mr. Francis for use. 7-11-77.

Mr. Vaz

Where proceedings were sent for as directed by this Secy. - Mr D'Vaz applies for copies of the proceedings. He was already furnished with copies of Judgt and Sentence. He wishes to have copies of the Evidence, i.e. depositions of witnesses, statement taken from him, &c. May copies

in the Mint
be prepared & forwarded to him
thro' the Jailor?

by Deputy Opinion
to - Copyist
fees Chief
Accts
& &c.

2/10/77
6-7
6-7
10 -

Memorandum
Encl 5

Copies of these records to be transmitted to Mr. Francis for use. 7-11-77.

69

Deputy Accountant General's Office
Bangalore September
1877

From

The Deputy Accountant General
of the Mysore

To

The Secretary to the Chief Commissioner
General Department

Sir,

As requested in your No. 6270/47 of the 28th Instant, I have the honor to return the Proceedings in the Case of T. A. D'Vaz enclosed in your No. 4655/G. 610 dated 8th August 1877, with letter No. 529/Gl 212 of the 22nd Idem from the Commissioner of the Nagar Division.

I have not been able to submit my report, as I am awaiting a statement which I have called for from the

Controller of Military Accounts,

shewing the sums disallowed by

the Pay Examiner from month to month.

The packet of Vouchers received from the Naga Commission

has been sent to the Controller for the requisite audit.

I have the honor to be

Sir

Your most Obedient Servant

Deputy Accountant General

of Mysore

P 164 1877.78 O.3586
157

From The Judicial Commissioner of Allyghur

To

Secretary to Chief Commissioner,
General Department.

Dated 18th October 1877.

Despatched 19 " "

Received 19 " "

Rep 19

ENCLOSURES NO

General No. 630 } 1877—78.
No. 166

I have the honor to forward herewith a petition which has been filed in this Court on behalf of Dhuja, prisoner in Criminal Case No 7 of 1877 on the file of the District Magistrate of Etawah, and request that he will be pleased to forward to this Office the whole record in the above case which is much wanted in this Office.

To Mr Hutchinson with whom I believe the enclosures are

19-10-77

I. under

20/10

Sent over to Mr Hutchinson

20/10

No 1630/166

Mysore Judl Commnrs Office
Bangalore 16th October 1877

From

J. D. Gordon Esquire C.S.I.
Judicial Commissioner
in Mysore

To

The Secretary to the
Chief Commissioner
of Mysore.

Sir,

I have the honor to state that an appeal has been filed in this Court on behalf of D'Vaz Prisoner in Criminal Case No 9 of 1877 on the file of the District Magistrate of Shimoga, and to request that you will be so good as to forward to this Office the entire record in the above case which I am given to understand is in your Office.

I have the honor to be
Sir,
Your most Obedient Servant.

J. D. Gordon
Judl Commissioner.

1877.

From

The Secretary to the Chief Commissioner of Mysore.

Section 6-77
File No
Serial No 12

To The Judicial Commr in Mysore

Dated 23rd October 1877
Despatched 26th " do " "
Received

Enclosures No. 1 Packet sealed by Duffadar

General No. 6890
G No. 1030

With reference to his No. 1630/166 of 18th instant requesting to forward the entire record connected with the case of D'Vaz, Prisoner in Criminal case No 9 of 1877 on the file of the District Magistrate of Shimoga.

Forwards the record as requested in the above.

2. The Vouchers alluded to in the list appended to Rajah Commr's No. 443/11 of 26th July 1877 have been sent to the Govt Military Accounts for the requisite audit, by the Asst Accountant General.

By Order

Secretary

1877.

From The Commissioner, Lagar Da

To The Secretary to Chief Commissioner, General Department.

Dated 4 October 1877

Despatched

Received

ENCLOSURES NO. 1

General No. 879 / 1877-77.
Gr No. 368

I have the honor to submit herewith, for information, copy of Naniga Deputy Conservator's Docket No: 829 dated 23 August, and of its enclosure regarding the misappropriation of certain monies sent by the Forest Department for deposit in the Treasury, by the late Head Accountant Felix Diaz.

I have the honor to be
Sir
Your most obedient servant
Commissioner
Lagar Da

Chande after 10 days which is being tried by the Magte. The result of the trial may, I think, be awaited.

May this be referred to the Dy Accountant General in continuation of former correspondence.

Yrs.
6/11/77

I understand from the Hon'ble Dep. Conservator of Forests Mandalay Division that the treasury in Shwebo July 1876 he left on the 16th Oct 1877 that he discovered his defalcations & has been heads of the Authority been reported. I see no reason why the Magte Dep. Conservator should be made responsible for the sum. The Dy Dep. Conservator also on the point of

7/11

7-11-77

Accepted
10/11/77 Dra.

Cash to Dr Shelton.
3-11-77

This is another

1877

88

From

The Deputy Commissioner

Shimoga

To

The Commissioner

Nagar Dn

Dated 23rd October

No 829.

Has the honor to submit herewith copy of Treasury Officers report No 375 dated 16th Instant, bringing to notice the misappropriation of certain moneys sent by the Forest Department for deposit in the Treasury by the late Head Accountant Felix D'Vaz and to add that his book Row 1st Class Magistrate has been desired to criminally try him.

I have &c

J. H. Mottet

Deputy Commissioner

Shimoga.

No 375

Shimoga Treasury office

Shimoga 16th October 1877.

From The Treasury Officer

Shimoga District

To

The Deputy Commissioner

Shimoga District

Sir,

I have the honor to report the following for

for your orders.

On the 9th of October 1877 I received a communication from the Deputy Comst of Forests stating that up to date of the reference he has not been furnished with duplicate receipts for two items of Rs 1-8-0 sent under covers of advices No 28 dated 14th June & No 36 dated 13th July 1876. In the usual course the advices specified were referred to, and as no entries had been made at their back as to how the moneys received therewith were disposed of, the Register of daily Receipts of the account and cash Departments were searched, but no corresponding credits under the Forests head under which the items fall were forthcoming. This aroused my suspicion and on enquiry I found from the despatch book of the Forest Department that Sahib D. Dey the late Treasury Assi accountant, now a convict in the Jail, has affixed his initials against the entries bearing upon the advices, and the money in proof of their receipt in the account Branch of the Treasury. Then the monthly cash accounts for June & July were received. No credits under the head of "From other sources" IV Miscellaneous III Forest "under which the remittances should have been entered had been shewn, and as I was curious to know how the cash balances at the end of the months could have tallied in June & July 1876 without drawing any

ie - 2 items 1/14 each

? reviewed

any comment from the Deputy Accts. General's office. I then directed my attention to the copies of statement No. 24 kept in the Forest Department for the months of June & July. I have to say, I found the two items credited under the appropriate head "From other sources" in the statement. I was obliged consequently to overhaul the Book of Daily receipts of the months and this I caused to be done during the recent holidays without prejudice to current work.

2. Let me begin with the item of Rs 14-8- received in June. When reviewing the copy of statement No. 24 of the Forest Department for June along with the advices received in this office, I noticed that in the month of June 1876, three items were credited. They are noted in the margin. I observed that singularly the advices covering these three remittances from the Forest Department with the respective amounts have all been received by the same Head Accountant F. D. Varz, but were likewise not credited in the Book of Daily receipts.

X In this M.

Advice No. 22, Rs 15
Do — 23, Rs 7
Do — 28, Rs 14-8-
36-8-

3 - It must be noticed here that on the 9th March 1875 Rs 1,702, being the amount of gratuity payable to certain Hobildars, Daf. Jedars &c of the Police Department had been deposited by the Deputy Commissioner Revenue

Revenue deposits. In March 1875, Rs 1270, and Rs 372 in April 1875, were paid as per orders received leaving a balance of Rs 60/4. This amount remained undisposed of up to 27th June 1876. On the 28th June 1876, a receipt appears to have been prepared to debit this amount under the head "Revenue Deposit" and in the Book of Daily Receipts Gueswy D'Souza late Treasury Accountant has credited the amount under the head "Savings and Refunds" Major Head "Law and Justice." But in the District Ledger prepared by the same man he has not shewn the credit under the latter head, but has divided the amount into two items viz Rs 36-8-4 (1st) and 23-8-4 (2nd). The first he has credited in the cash account for June 1876 under "From other sources" under "III Miscellaneous below Major Head" III Forests." In order to make up the amount he has received in cash from the Forest Department as per three advices described in the margin under para 2. As for the 2nd Item of Rs 23-8-4 the same Head Accountant has credited in the Ledger and Monthly Treasury Account under "Sale proceeds of tigers skins &c" Major Head "XVIII Miscellaneous." Why and wherefore he so credited the amount, and whether he

1270
372
1642
60
1702

1/1/6
1/1/6
39

he intended to shield the transfer of Rs 60/- from Revenue Deposit to Law & Justice or to make at a provision to cover future defalcations cannot now be unravelled at this distance of time.

4. I have written to the Deputy Accountant General to let me have at his earliest convenience the Treasury Officer's Receipt upon which the Rs 60-- was debited in June 1876 under the head "Revenue Deposits" as the same must have been submitted with the Revenue Deposit account for June 1876. This voucher is required in order to ascertain under what authority it was prepared and by whom. On receipt of the same it will be passed on to you in continuation of this report.

5. The next head demanding consideration is that relating to Rs 14-8- remitted on the 13th of July 1876. This item has not likewise been credited in the Book of daily Receipts under the appropriate head "From other sources" under "III Forest "Major Head. On overhanding the daily transactions of the month it was found that on the 6th, 7th, 10th, 17th, 21st and 28th days of July, amounts aggregating Rs 20 have been credited under

the head "Sale proceeds of tigers skins" "major head" "XIIII Miscellaneous" Vide books of Daily Receipts.

On looking over the District Ledger I find that Felix D'Cruz has deducted without any particulars Rs 14-8-0 "thinking a balance of Rs 5-8-0. This alone has been posted in the Treasury account under the head of "Sale proceeds of tigers skins major head "XIII Miscellaneous" and the balance of Rs 14-8-0 has been transferred to the head 3 "Forest receipts" under II Miscellaneous = Forest thereby giving no reason for any disagreement between the cash balances

Not only is this also to present an apparent difference but I find that I have to get rid of it

and the Treasury account.

3- In order to see if Felix D'Cruz could possibly explain away these discrepancies and the manner of disposal of the funds which are unmistakeably shewn to have gone into his own hands, I had him before me, and orally questioned him without giving him to criminate himself. He states that the moneys he received as per advices have been passed on to his brother Inspector D'Cruz, Treasury Accountant, to be sent with challans to the Cash Department, and when he

he (Felix D'Vaz) applied the District Ledgers
of three months he invited items but as he
was directed by Gregory D'Vaz, an excuse
around in itself, and bearing every stamp
of evasive response.

7. It was the duty of the Treasury Accountant
Gregory D'Vaz to examine daily the receipts
for moneys received from the Forest Department
and the Treasurer to issue Cash Receipts for the
Treasurer to issue of the Cash Branch before
they can be issued. Money not having come
into way to the Cash Branch the Treasurer
would have naturally refused to initial
the Receipts and thereby given rise to unpleasant disclosures. Hence the motive
for withholding the receipts now applied for.

8. It will be seen from the foregoing facts
that Felix D'Vaz has abstracted to a total amount
of Rs 51 or Rs 22 more than the amount
of 29 Rs for which alone the Forest Deputy
Conservator had applied for Receipts at this
distance of time, and has left to dispose of
the other item of Rs 22 / since 8th June 1875.
Felix D'Vaz must be viewed to have taken on
three occasions viz 9th and 18th days of June
and 13th July 1876, all within an interval
of two months for which he may

be

be prosecuted before a competent Magistrate
if you see no objection.

I have the honor
to be Sir Your Obedient
Servant
Thomas Lee
Treasury Officer
Shimofa.

Lue cohy
Col. C. Trotter
Deputy Commissioner
Shimofa Droit

Lue cohie "

K. Rauchmund Bm
for Commissioner
Lagan Dy

Cudgel.

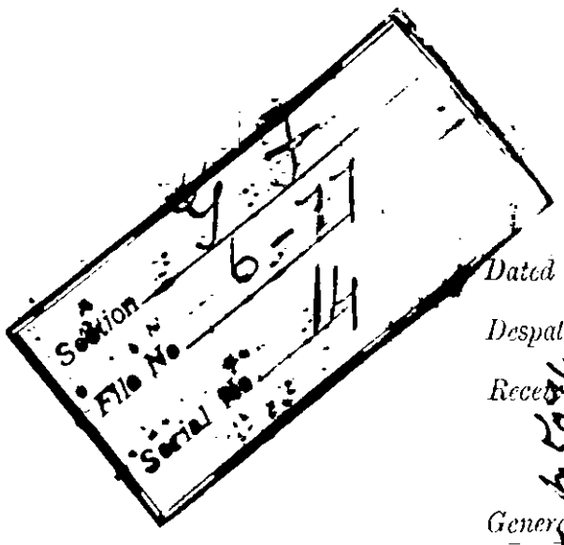
8.

1877.

125.

From

To The Dy. Asst. Genl.
Head Quarters



Dated Bangalore 10th November

Despatched — 12th —

Received

Enclosures No. Nine

General No. 7329
Local No. 1108

Dy Asst No 877 dy 29th October 1877 from the Commt of Nagar, submitting (by Telegram) Asst No 829 dy 23d instant and (by letter) the circumstances rendering the anticipation of certain Quarters authorized by the Forest Dept, (in Despatch No. 3168 of 28th instant) by the Chief Commissioner, by the Sale of Government Teak Logs

---

Forwarded the above (in original with its file), for information.

4.

X. Letter from Commt Nagar Dy No 443 dy 26th Sept 1877
" Abstract of Petition from Sale Mr and 7 others dy 22d Sept 1877
Dy Asst No 529 dy 29th Sept 1877 from the Commt Nagar
Telegram from Forest Commissioner No 671 dy 23d Sept 1877
Letter from Dy to D.A. Genl No 6470 dy 28th Sept 1877
From D.A. Genl No 3521 dy 29th Sept 1877
Letter No 1630 dy 18th Octr 1877 from Asst Commt
Asst to Dy No 6890 dy 23d Oct 1877

£. 841

Messrs Pepys Reynolds & Co
Ste Lute Street Accountants
Finsbury Pavement

Secretary

In attention of Mr Duff
re Lyceum & the
Rent. Mr Irving & Colleagues
Share during Season
between Mr Irving &
Secretary of the
Company but Mr
Irving hand remained
Undecided. and his
Opinion & Agreement
Mr person that may
be deemed expedient
for his Entry[illegible]

Mr 8/11/77

Mr Duff
17-11-

noted CR.
17/11/77.

85 3/4

the accounts Rendered to the Treasy, is also to be blamed for not having discovered (as Remarked by Mayor Clerk on Comr's No 879 of 29 to 368 Court) till lately that the remittances made in June & July 76 were not accounted.

I think the Treasy Mr Bantwal and the Dy Comrs Head Clerk might be called upon to make good the amount Embezzled in equal proportions.

I concur. 3/1/78

5.1.78

Ch. Comr

The Head Clerk will Rs. make good 10/- and Mr. Bantwal will pay the remainder.

11/4

Dispatched 15/4/78

No. 3336

1877. 04606

2/40

From The Deputy Accountant General in Mysore.

To The Offg. Secretary to Chief Commr., General Department

Dated 28 12

No. 5/3 46-77.

Dispatched 29 December

Received 29 "

Regd. 31st December

Enclosures No. 2

General No. 3074

No.

Submitting a report on the Embezzlement of Certain Money at the Dept by Shemaga — which had been received on Acct of the Forest Dept —

To D Rajaiah Esq

29-12-77

I think the late Treasy Mr Bantwal must be held Responsible for the amount Embezzled.

Want of proper check & scrutiny of the accts in the part of the Treasy Office has led the Peons to make fraudulent entries in the Treasy books and to Embezzle the amount in question.

The Dy Comr of Tumkur or rather the Head Clerk of his Office whose duty it was to see that acknowledgments were duly made of

Deputy Accountant Genl's Office
Bangalore 28th December 187

No. 5074

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commissioner
General Department

Sir -)

I have now the honor to reply to your docket 3329-1108 dated the 10th Instant requesting a report on the embezzlement of certain Moneys at the District Treasury Shimoga which had been received on account of the Forest Department -

2. From a careful perusal of the Treasury Officers report on the subject, it will be found that the amount embezzled consisted of 14 Items aggregating Rs 51. of which Rs 36.8. were received by the late Head accountant of the Treasury in June and Rs. 14.8 in July last not credited in the Treasury accounts. In order to show at a glance the discrepancy between them and a return known as No 24 which the Treasury has to render to the Forest Officer of Items received on

In June 76 Rs
Forest duties
No 22 - 15 - -
No 23 - 7 - - -
No 28 - 14.8 -
(Para: 2) 36.8
July - 14.8 -
51 - - -

his

his account, the embezzlement of June Rs 36.8 was concealed by transferring that amount from a sum of Rs 60 which stood in the Deposit Accounts - The sum (Rs 11/8) embezzled in July was concealed by crediting it in the Treasury Accounts out of the sale proceeds of Tiger Skins which were short credited to that extent -

The late Treasury Officer Mr Mahomed Hasham's responsibility for the larger sum of Rs 36/8 has been clearly established. I find that without any authority he effected the change in the deposit accounts by means of which the misappropriation of the money was concealed. The only Voucher produced for the change is a receipt with his initials against the words "pay" and "Payee's Signature" The entry in the deposit Register also bears his initials. The present Treasury Officer's report on these frauds (dated 26th November) is enclosed - The Treasurer's initials are also found against the Treasury Stamp "Paid" but it does not appear that official was implicated. He did not pay the money to any one but received it and it may be presumed that he was not aware of the fraudulent object of the transaction -

N.B. The Voucher has been sent to Shimoga to be produced before the Court by which the Head accountant's brother is to be charged with complicity in these frauds -

The

4. The late Treasury Officers' responsibility for the Rs 114.8 misappropriated in July cannot be brought home to him so distinctly, as the alteration of accounts (a deduction of 114/8 having been made in a ledger entry of 20 Rs) was not apparently ordered by him - Had he been in the habit of examining the accounts and of maintaining a proper check on the Head Accountant the fraud would probably have been detected by him, but it has been too clearly shown by the investigation of the more recent frauds committed during the course of a whole year on the payment of Military Pensions and lately reported on by me, that Mr Pinkney was very much in the hands of his subordinates, the Government might equitably look to him for the reimbursement of this sum also, the total demand being Rs 57.

There is no indication of collusion on the part of the Treasurer -

The letter of the Commissioner Nagpur Division No 879-368 of 29th October is returned -

I have the honor to be
Sir,
Your Most Obedient Servant
W Mudros
Deputy Accountant General
4 Officiating

~~256~~ 89

No. 459.

Shemaga Dist Treasury Office
Shemaga
8/26th November/77

From

The Treasury Officer
Shemaga District

To

The Deputy Accountant General
of Mysore.
Bangalore.

Sir,

I have the honor to acknowledge the receipt of your No. 4409 dated 21st Instant, and to annex a replies to your queries in juxta position hereunder.

1st " Whether the words against the words "Pay Rs. 60" and also against "Payees" signature" are the initials of the Treasury Officer Mr Bunting or any other person. — Both the initials are Mr Buntings own.

2nd " Whether the change in the Deposit Register for June 76, when the deposit was debited bears the initials of that officer, or any other — It bears the initial of Mr Bunting in of the late Head Asst Felix D'Vaz.

Ep 89.

3rd Whether the writing against the Treasury Stamp "Paid" to the Signature or initials of the treasurer or clerk? } As the Treasurer is unable to remain in Court.

I have heard the Argument for the Defendant

I am

Your Lordships

Most obedient

Humble Servant

W Murdoch

Deputy Accountant

of Enquire

Ep

No 3831/584

90 91

Referred to the Dy. Accountant Genl for any Remarks he may wish to offer.

By order

1st. 3-78 Secretary

C. No. 5825

1878. F. 326.

From The Conservator of Forests Mysore Coorg

To

Secretary to Chief Commissioner, of Mysore
Duplr ~~General~~ Department.

Dated Camp Vuncara 21st February 1878

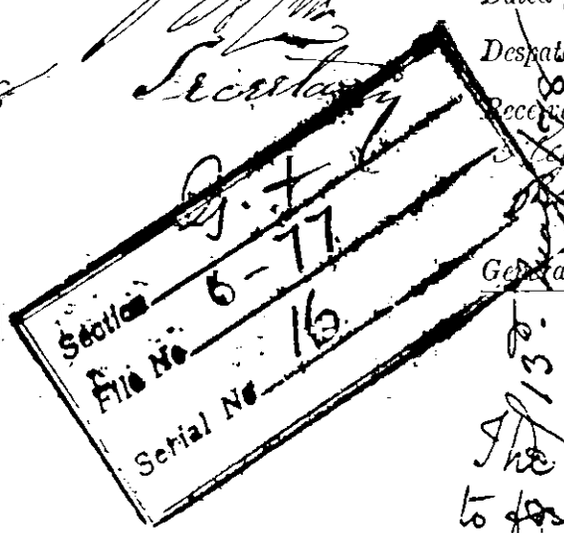
Despatched 25th — do —

Received 26th

26th

ENCLOSURES NO. 2

General No. 2431 } 1877—78.
No. 254



The undersigned has the honour to forward a letter No 496 of the 6th instant, received from the Deputy Conservator Nagar ~~Forest~~ Division in original (to be obligingly returned) together with a copy of judgment passed by the 1st Assistant Commissioner's Court Shimoga District, on the head accountant of the Shimoga District Treasury for having committed criminal breach of trust, with respect to certain items of Forest Revenue which were made over to him for deposit in the Treasury, for the information of the Chief Commissioner and any orders that may be thought necessary. —

Grantomer Capt.

Conservator of Forests

Mysore Coorg

P. 1

General No: 1422

G 8

Dated 16th April 1878.

9 L 492

Proceedings of the Chief Comm[r] of Assam

Gauhati April 1878

Read Letter No. 1297/498 dt 16th March 1878 forwarding Certain Original Correspondence from the Dy Comm[r] Sibsagar District, and Reporting on a further Embezzlement of Rs 118 de= =posited in the Sibsagar Bank of the Sibsagar District by Mr. Smith, Librarian of the Sibsagar Library.—

Order.

The Circumstances in Connection with the Case of Embezzlement brought to notice in the foregoing Letter are doubtless the result of Ignorance of this Duty on Treasury Officers evinced by Mr. Rukmini Kanta Bhuiari, as well as his utter indifference of the Responsibility of his position. No Treasury Officer has certainly a right to know that all Entries made in a Bank Book must always be initialled by the Treasurer in Token of their Correctness before attaching his new Signature thereto; but in the Case under

P.

Reference to appears to have ignored this altogether and signed the entries in the Auditor's Book Book in the absence of the Treasurer's initials, thus rendering himself personally liable for the amount.

2. It is quite clear that the Lax methods of work in the Chirwa Treasury during Mr. Mahomed Hussein Bhatia's tenure has smoothed the way for the perpetration of the present and other frauds by the late Head Accountant, the Asst. Dist. Commr. has no hesitation in coming to the conclusion that Mr. Mahd Hussein Bhatia did make good the loss, and accordingly directs that the Dy. Comr. Chirwa District will recover from him the sum of Rs. 118, and credit it to Govt.—

The enclosures are returned

15/4/1908.

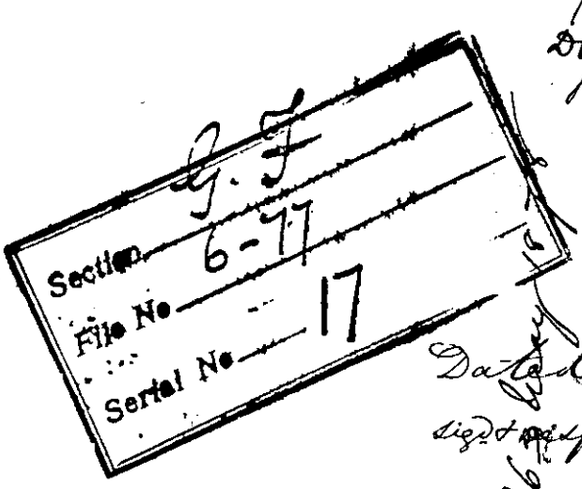
Secretary

To The Comr. Eastern Div.
The Dy. Comr. Chirwa Dist.
The Dy. Accountant.

1878

91

To the Commr. Nagar Divn.
by Commr. Shimoga Distt.
by Acctt Genl.



Dated 16th April
Recd & disp. 17th " "

Enclosed 39 of 16th April

1 Letter No. 1054 of 10-1-78 from
by Comr. Shimoga to Comr. Nagar
with 1 enclo: Extt. No. 525
of 7th idem from Treasury Offr.
1 Docket No. 1080 of 17-1-78 from do
to do with 1 enclo: Extt. No. 530
of 16-1-78 from Treasury Offr.
1 Letter No. 1271 of 9-3-78 from do
to do with 2 enclos: Extt.
1 Regd. No. 1696 from Mr. Smith &
No. 11 from Mr. Bintury
1 Letter No. 1293 of 14-3-78 from do
to do with 2 enclos: Extt.
No. 25 of 12-3-78
1 Hindustani letter from
Mr. Bintury.

General No. 422

9 " 8

Directs that the sum of
Rs 118 be recovered from
Mr Mahomed Hussein Bintury,
being the amount embezzled
from the Savings Bank of
the Shimoga District

From

Genl.
29/4

General No: 418
-G-7
Dated 16th. April 1878.

95

Proceedings of the Chief Comm.r of Mysore
Bangalore 16th April 1878

Read the following letter regarding the misappropriation by the late Head Accountant Telig Hajy of certain sums amounting in the aggregate to Rs. 51 which were forwarded by the Forest Dept. to the Shimoga District Treasury for deposit.-

Docket No 879 & 2 dated 368
October 1877 with enclosures.
Letter No 5074 & 28th Dec 1877 from the Deputy Conservator.

Order

It appears from the foregoing papers that the Deputy Conservator of Forests, Kaduru Range, remitted certain sums to the Shimoga District Treasury in June and July 1876, aggregating Rs 51, but it was not till October 1877 that it was discovered that no acknowledgments of these sums were received from the Treasury. It was subsequently the duty of the Head Clerk of the Deputy Conservator's Office to have drawn to this and to bring the fact of their non-receipt to the notice

of the Head of his Dept. -
but he failed to do so, and
the Misfeasance was not detected
till after the Lapse of nearly
14 months - He should be
more personally responsible
for this his neglect -

2. On the other hand had
the Treasury Officer exercised
proper Check and Scrutiny
of the Accounts, the fraudu-
-lent entries of the sums
in the Treasury books made
by the Head Accountant of this Office
would have been detected
and the misappropriation
prevented; but Mr Rakmel
Hirjee Bustomji's Conduct
in this, as in other Cases upon
which We have been required,
evinces gross Laxity in the
performance of his Duties as
Treasury Officer.

3. The Chief Inspector of Stamps
that both the Treasury Officer
and the Head Clerk of the Deputy
Conservator's Office should be
held responsible for the sums
embezzled through their neglect,
and he accordingly directs
that the amount be recovered
from them at once in the following
proportion viz Rs 10 from the
Head Clerk, and the remainder

R 141 from Mr. Rockwell
Museum Pisani -

16

15/4/78 Secretary
W.P.

To The Comp. Keeper Dr.
The Dr. Comp. Assistant Dr.
The Dr. Assistant!
- Curzon of Kedleston

G. Dalton

Ill. 898 96 Cat. 7

To The Commr Lugar Sta

Spirit

No 418
9 7

Ref to No 1049 of 13 Dec 97 & 1171 Ltr 29 Oct 97 from Supt Commercial Timber Agency

Passing orders regarding the Conducting up of the defalcation of a sum of Rs 57 which was deposited by the Forest Department in the Chimoga District Treasury.

Recd. 29/4

-11-

Proceedings of the Chief Comptr of Shipping -

Bengasi April 1878

Read Letter No 4803 of 11th Dec. 1877 from the Deputy Accountant, reporting on the Application for payment of Inward Military Passages at the Shanaga District Treasury.

Order

The above Deputy Accountant in Instance of Successful fraud, the perpetration of which is due to most culpable Laxity on the part of the Officers Concerned in the Management of the Shanaga District Treasury and the payment of the Passages. -

2. In the first place, the Chief Comptr authorizes the Dy. Accountant to pay into the Treasury at once the Amount demanded by the Controller Military Accounts, viz Rs. 6,436-9-3, subject to readjustment hereafter.

3. It is impossible to ascertain greater Laxity than has been proved. Under it passages have been paid over and over again

1) Letter from Comptr of Shipping No 643 of 26 July 77
2) do — do — do No 464 of 1 Aug 77
Enclosures
3) Letter from Dep Comptr Shanaga Dist No 481 of 27 July 77 -
4) do — Comptr Shipping No 529 of 7 Aug 77
5) Letter from D.A.G. No 4803 of 11 Dec 1877
6) do — do — No 47 of 16 April 78

Order to CC proceedings as per orders on the papers above recorded, the Amount which was left for disposal of his predecessor.

2 It will be necessary to put Enquire of the demand made of the Controller Military Accts for reimbursement of the Treasury after Sums which have been over paid on account of Military passages at the Shanaga Dist Treasury. These sums aggregate up Total Rs 6499-15-7 vide Rs 6436-9-3 on the Dy Accountant to pay Cash into Treasury by on charge of the particulars. for Comptr

against both the same individual for the same period, and indeed previous have been repeated & dishonored for the same period by the name of parties who are not alive. Such a state of things is, in the opinion of the Chief Comptr, most discreditable.

4. Mr Gordon entirely agrees with the Dy Accountant that the greatest amount of blame attaches to the Treasurer, that the Treasury Officer is also to blame but in a somewhat less degree, and that the Drawing Officer cannot be entirely exonerated. The latter signed the Monthly Rolls and Abstracts and their signature was essential to the drawing of the money. It is the Chief Comptr fears, a too commonly accepted belief that an Officer attaching his signature to a public document does so as a mere matter of form involving no liability. This idea is quite erroneous - he is responsible for his signature and must take the consequences of attaching it; and the pleading on his part that he signed the

the Confederate claim.

3. The papers show how this man Pegram D'Vay, a Clerk in the Treasury and in charge of the Military Pension Dept there has absconded, succeeded by means of fictitious pay certificates & Bounty Land Warrants in defrauding the Revenue officer in charge of the Treasury at Dubuque Iowa attached, in carrying on a series of fraudulent transactions from Feb 1876 to April 1877.

4. Mr Gordon had written to the Chief Comptr of Treasury this advantage was taken by the Treasury officers of the Treasury Dept Mr Richd Gordon Brutus Assistant Treasurer as well as of Cashier, as to his duties to examine & ascertain whether any fraudulent claims had been allowed & paid by Richd Gordon Brutus Assistant Treasurer & in addition to the Subordinate D Vay, & in a degree that he neglected to take the necessary precautions against fraud and

regulation, but I have
however requested him
to retain the Duties and
I propose
control over the work of the
Dept. ~~to be performed by~~
~~the Head of the Office~~
Dr. Jordan with
has to consult Dr
in regard to

× Inspection of Accounts
(R66-14-4) under
Beginning.

The public interest
obliges me to serve
an Officer who
has shown himself
unwilling to comply
& to respond with
Duties entrusted to him
& with Loyalty and to the Treasury
Valuer's assurance, the Dy Pay
General in the Presidency
Duty but his Office
who allowed or connived
at a direct departure
from the practice therefore
existing, in accordance
with which alone the Duty
Office but the Treasury Officer
made the pensioners
themselves, and those
persons must have
made the consequences of
the irregularities fall on

Document in ignorance of
what it was. Clear should
him from such liability.
The value attached to his
signature consists in the belief
that he is aware of the fact
and that he has ~~ascertained~~ satisfied
himself with its contents
and of its genuineness.
5. The Chief Comptr directs
that the amount of the Disal-
lowance, Rs × 6,503-7-7, be
made good by all the Officers
who are concerned, in the fol-
lowing proportion viz
The Treasurer will bear one-half
of the whole amount, the Treasury
Officer one-fourth, and the Distt
& Drawing Officer the remaining
one-fourth
The amounts recoverable from each
will be as follows:-

The Treasurer Venkata- =Ramanah.	Rs.	a. p.
	3,251	11-9
The Treasury Officer Mr. Richmond Brown Bentinck.	1,625	13-11
Dr. as a Drawing Officer	229-7-8	
	1,855	5-7

Drawing Officers

Mr. Krishnaswami Iyengar	22-13-6
Major C. S. Blair	215-1-6
Mr. F. J. Cunningham	194-8-10
Mr. C. Bal. Rao	912-2-5
Mr. Mahomed Ali	51-12-0
	Rs. 6,503-7-7

6. The Dy Comptr Chittagong Divn will at once call upon the Treasurer to pay up the amount of his share of the Defalcation from the Security money deposited by him, and he will further warn him that any repeated instance of such neglect on his part will subject him not only to pecuniary loss but to dismissal from the Service.

7. The Treasury Officer, Md Ashmed Khadim Bukari, will similarly be called upon to make good at once his share of the loss sustained by Govt, Communicating to him at the same time the Chief Comptr's decree thereon. The Govt will consider himself fortunate if his conduct is consistent with the public interest & retain in the Service an Officer who is capable of such gross carelessness.

8. The remaining Officers mentioned above will also be required to pay up at once their respective shares, and the Chief Comptr will permit of no delay whatever in realising these payments. If these Officers have anything large in

for 16 months, remain held personally responsible for the larger share of the loss which has occurred.

6. Dy Comptr is unable to absolve the Dep Commr & Ass Commr on whose signatures, severally, the money was drawn & paid from his responsibility attaching & therein acts. It is for a Commr accepting charge to check his acts & signatures in such cases & to communicate any irregularities in a firm form and therefore forbidding. To admit such a plea would be to encourage his contest check for which is from the Supreme Officer over his proceedings, & when an Officer signs a document, it is presumed that he has taken pains to ascertain the correctness

J. [illegible]
Dy

The total defalcation amounts to Rs 6499-15-7, and in accordance with the

Mode of Subscription
Respecting the Pay, Leave, Allowances and Retired Allowances of Officers of the Revenue Department, and the following Suspensions

Peacock Valentine	3249-15-9
W. Nicholas H. Bruton	1854-7-7
S. S. Mantravadi Iyengar	22.13.6
Major C. S. Blair	24-11-6
W. J. Cunningham	194.8.10
C. Soobbiah	91.4.10
K. Ibrahim Ali	51.12.-
Total	6503-7-7
	6,499-15+7

1. The Amount due to Peacock Valentine will be recovered from Salary of the Secretary from his Securities, and he will be held responsible for, any deficiency that may arise in the Accounts of the Treasury under his Charge.

2. The Amount due to Major Peacock will be recovered from his Salary and Allowances as Principal.

3. The Amount due to W. Nicholas H. Bruton will be recovered from his Salary and Allowances as Principal.

4. The Amount due to S. S. Mantravadi Iyengar will be recovered from his Salary and Allowances as Principal.

5. The Amount due to Major C. S. Blair will be recovered from his Salary and Allowances as Principal.

6. The Amount due to W. J. Cunningham will be recovered from his Salary and Allowances as Principal.

7. The Amount due to C. Soobbiah will be recovered from his Salary and Allowances as Principal.

8. The Amount due to K. Ibrahim Ali will be recovered from his Salary and Allowances as Principal.

9. The Amount due by Peacock Valentine will be recovered from his Salary due by his other Appointments, and the Amount due by Nicholas H. Bruton will be recovered from his Salary and Allowances as Principal.

10. The Cashier and Manager of the Shimoga District Treasury, as indicated in the above Report, are most unsatisfactory and call for further Enquiry, and the Chief Commissioner directs that the Deficit will be made good by a Competent Subordinate Officer to proceed at once to Shimoga, and,

In their defence, their Representations will be duly Considered after the Demand now made against them is paid, and the Deficit is ascertained. No pass or Salary Bills of any of these Officers until such payments have been made.—

9. The Deficit will be found Entirely to Exist within the Cash-detection of these irregularities in the Shimoga Treasury. Nor Does any Laxity in the Office of Audit at Bangalore, there Seems to have been Considerable delay in discovering these frauds at Shimoga, Audit will be accepted, the Chief Commissioner Directs, to Ascertain if any responsibility for this delay attaches to the Bangalore Office.

10. The Cashier and Management of the Shimoga District Treasury, as indicated in the above Report, are most unsatisfactory and call for further Enquiry, and the Chief Commissioner directs that the Deficit will be made good by a Competent Subordinate Officer to proceed at once to Shimoga, and,

In Communication with the Treasury Officer Carefully scrutinize the Work of the Treasury.

13/4/78 W.P.

Secretary

To The Dy Accountant
The Comptr Inspr Dr
The Dy Comptr Shillong Dr
Cyr Comrs & the Officers Concerned.

Dy Dep Commissioners may
Dy Dep Commissioners may be directed to apply to the Commissioner for Extension of time for according a Certificate of the Native Landlord Recommended to Government Can permit no delay in the payment of the Sums adjudged against them -

To the Captains whose Estates Tenures Defalcations date so far back as Decr 1876, may not be known by the Native Pay Sirkars upon 1st April 1879, when suspension has just ceased in the Hands of the Dep Commissioners who in their monthly Such Accounts are led to the detection of this Imposition of Frauds - The Accountant General, in sending to the Pay Department Schedules of the Defalcations
The Pay Department Schedules of the Defalcations duly by the Dep Commissioners, in monthly pay abstracts sent them for the months of June & Dec 1876, to be compared with the Treasury Receipts
The Treasury Receipts, and Native Rolls sent, Commissioners, the Captains would mark

I have the honour to inform you on the part of the Lords Commissioners of His Majesty's Treasury that they have directed a warrant to issue for the payment of £ 1000 to Messrs Drummond & Co. Bankers, on account of the Contingencies of the Treasury, and I am to desire that you will cause application to be made for the same accordingly.

I am, Sir,
Your most obedient
humble servant

To Messrs Drummond & Co
- Messrs Coutts & Co
- Messrs Ransom Morland & Hanbury
- Messrs Child & Co
- Messrs Hoare & Co
- Messrs Barnett Hoare & Co
- Messrs Herries Farquhar & Co
- Messrs Smith Payne & Smith
- Messrs Glyn Mills & Co

Proceedings of the Chief Commissioner of Mysore, Financial Department,
22nd April 1878.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 443—J. 11, dated Camp Honavar, 26th July 1877.

I have the honor to submit for the information of the Chief Commissioner the records* in criminal case No. 9 of 1877, in which one Felix D'Vaz, Treasury Head Accountant at Shimoga, has been convicted of abetment of criminal breach of trust.

*With copy of this court's order attached thereto.

2. The finding and sentence of the magistrate in this case has been confirmed by me under Section 36 of the Criminal Procedure Code.

3. The breach of trust referred to was committed by one Gregory D'Vaz, Pension Clerk, and brother of the prisoner, who has absconded.

4. Owing as I understand to the delay in obtaining certain references, the Deputy Commissioner has not yet submitted a full report on the case, and I am therefore unable to say how much Government money has been misappropriated. The present however appears to me to be a suitable time to make the following observations, as an early decision on other matters connected with the case seems to be called for.

5. I have in my order confirming the sentence of the magistrate endeavoured to describe the procedure in connection with the payment of Military Pensions at Shimoga and the part which each official takes in the matter.

6. It will be seen that different descriptions of responsibilities are created according to circumstances and the nature of the duties performed. Thus a pecuniary responsibility may arise in one case and a criminal responsibility in another.

7. In the instance under notice, the circumstances are such that a clear criminal responsibility has been brought home to the head accountant of the treasury. His special and primary duty was to check bills presented for payment, and when it is proved that he systematically neglected his duty, and that in consequence large sums of money were fraudulently obtained; the inference is that he connived at the fraud and shared the proceeds.

8. No such inference can be drawn from the conduct of the District officers who signed the pay bills and muster rolls. It was not their primary or special duty to examine and check these rolls and bills, and the idea of connivance is out of the question, as sometimes one and sometimes another—whoever might be at head-quarters signed the said rolls and bills.

9. These last lines I have not of course penned as a defence of the officers alluded to, but as descriptive of their position, the better thereby to be able to define that of the Treasury officer and the Treasurer, both of whom had duties connected with the pay of the pensioners.

10. That of the Treasurer was to sanction actual paying out of money on the pay bills which had been previously passed by the Treasury officer. I do not know whether he was bound to do more than satisfy himself that the bills were so passed probably not in any one case; but the fact remains that he made no objection to pay money month after month on bills, the number and nature of which should have excited his suspicions that the treasury under his immediate charge was being defrauded.

11. The case of the Treasury officer Mr. Mahomed Husen Binturi stands by itself.

It was his duty as shewn by the Deputy Commissioner to pay the pensioners in his presence, and it is needless to say that if he had been in the habit of doing so, the brothers D'Vaz would not have attempted fraud at least by means of forged bills and rolls.

12. I can imagine that owing to culpable ignorance of his duty, or to disinclination to exert himself and pay the men in his presence, the treasury might have been defrauded by forged bills and he be innocent in the matter. But as treasury officer he had to pass these bills, and this was one of his special and primary duties as Treasury officer.

13. It may be said that he was deceived by his Head Accountant. I cannot of course prejudge the case and say that such a plea would not avail him. It is a question of fact whether he was or was not deceived, and to decide it all the surrounding circumstances must be taken into consideration.

14. If the Chief Commissioner is of opinion that sufficient cause has been shewn for a departmental enquiry into the conduct of the Treasury Officer and the Treasurer in connection with the defalcation in question, I will direct the Deputy Commissioner to make it, recording of course such explanations as the officers named may desire to offer.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 461—J. 12, dated Camp Hiriyur, 1st August 1877.

In continuation of my letter No. 443—11, dated 26th ultimo, I have the honor to submit for the information of the Chief Commissioner an original letter * with its enclosures from the Deputy Commissioner, Shimoga District, on the subject of the defalcations which have occurred in the Shimoga District Treasury, connected with the payment of military pensioners.

No. 481, dated 27th July 1877.

2. As I have already given my opinion fully on the matter, I refrain from making any further remarks except to express my general concurrence with the Deputy Commissioner in the observations made by him with special reference to his paragraphs 32 to 35 in which he gives his reasons for exonerating the District officers from blame.

3. There is one point however which appears to require elucidation. Section IV of the Rules of the Military Pension Department is headed "Regulations regarding the *mustering* and *paying* of Pensioners." Para 1 says that except at certain stations and in Foreign States, the duty of *paying* pensioners is to be conducted by officers in immediate charge of civil treasuries. In the Mysore State it is a part of the duty of the Treasury Officer to make these payments, but it would appear that the District officers certify to the muster rolls which accompany the monthly abstract (see para 22, Section IV). In this para the certifying officer is called the "Officer in charge of Pensioners." But I cannot find a ruling that the monthly muster roll must be signed or certified to by one officer and the payments be made by another. Who then should be considered the "Officer in charge of Pensioners," and in Her Majesty's Territories does the Treasury Officer do both the duties, and is he corresponded with as the "Officer in charge of Pensioners" and is he the civil officer (referred to in para 26, Section IV), on whom the duties of *mustering* and *paying* military pensioners may devolve?

4. I am aware that the annual muster of pensioners (para 10) must be conducted by an officer other than the paying officer, but the fact that this special provision is made would seem to render it unnecessary in the case of monthly musterings and payments.

5. To muster the pensioners every month is a most tedious duty for a District officer to perform, while a Treasury Officer who does his duty by paying the pensioners in his presence does then and there perform a most efficient muster without any additional trouble.

6. The conclusion I would draw from this is that the District officers who in the present case signed the monthly muster rolls and pay abstracts did so as a matter of form and in the full and reasonable conviction that the real mustering would be done by the Treasury Officer when he paid the men.

7. The existing procedure is however I submit not a satisfactory one, and requires revision.

From the Deputy Commissioner, Shimoga District, To the Commissioner, Nagar Division, No. 481, dated Camp Benkipur, 27th July 1877.

In continuation of my letter No. 238 of 1st ultimo, on the subject of the defalcation in the District Treasury, I have the honor to state that, with a view to find out when the fraud commenced, I wrote to the Deputy Accountant General requesting him to obtain and forward to me the original vouchers for the past three years. The vouchers for payments made in November and December 1876 and January and February 1877 have been received and are filed in the records of the criminal case No. 9 of 1877.

2. The remaining vouchers have not as yet been received, but the papers now received and the enquiries conducted sufficiently shew the manner in which the fraud was committed and I have not considered it necessary to delay my report any longer.

3. When the other vouchers are received it will be simply a matter of account to find out the amounts embezzled in the months to which the vouchers refer and what officer has signed the abstracts and muster rolls.

4. Up to May 1875 the pensioners were paid by the Amildar of the Shimoga Taluk, with the exception of a few pensioners who chose to draw their pension from the District Treasury ; but they were paid by the Treasurer who obtained their signatures in his receipt book.

5. Some pensioners were and are still paid in the Honnali Taluk.

6. In June 1875 in an order issued under the signature of Mr. Cuningham, the then Officiating Deputy Commissioner, the Amildar of Shimoga was told that in future the pensioners would be paid in the District Office. Mr. Cuningham reports that he does not recollect the circumstances under which the order was issued.

7. Simultaneously with the issue of this order the practice of the Treasurer making the payments was discontinued and the money drawn on abstracts was thenceforward paid into the hands of G. P. D'Vaz, who signed in the Treasurer's receipt book. The Treasurer shews no authority for this change in the practice and for his handing over large sums of money to an irresponsible and low paid official.

8. It is thus clear that there was no possibility of fraud on the part of G. P. D'Vaz before June 1875, and that whatever the defalcations, they must have taken place since that time.

9. It must be stated here that Mr. S. B. Krishnaswamaiengar was in charge of the Treasury in June 1875, Mr. Binturi having gone on three months' leave from 10th May to 10th August 1875.

10. G. P. D'Vaz was appointed pension clerk with effect from 4th January 1869, when he was a clerk in the District Office. He was transferred to the Treasury in March 1870, where, in addition to the duties of Accountant, he continued to perform the duties of the Pension Department.

11. A report is sent direct every month to the Superintendent of Pensions, mentioning the number of pensioners paid and the amount disbursed. The monthly return of pensioners is also forwarded to him, *vide* copy of his letter No. 884 of 5th instant herein enclosed.

12. The abstracts on which money was drawn every month were sent by the Treasury Officer to the Deputy Accountant General, who sent them on to the Controller, Military Accounts, from whom they were received by the Pay Examiner, Fort Saint George, *vide* copy of his letter No. P—1508 of 16th instant herein enclosed.

13. The Pay Examiner states that the abstracts are checked in his office monthly, and that they are also sent to the Superintendent of Pension for verification. But the Superintendent states that the only accounts which he receives in connection with the pensioners are those named in para 11.

14. As to the abstracts being checked monthly, a copy of the Pay Examiner's letter No. 465 of 7th March 1877 is enclosed. In this he noticed that several abstracts on which money was drawn from June to November 1876 were not supported by muster rolls, as they invariably ought to have been. If the abstracts are checked monthly it is not clear why the fact of these abstracts for six months, from June to November 1876, being unaccompanied by muster rolls, was not noticed every month, but so late as March 1877.

15. Several objection statements received from the Pay Examiner's Office through the Deputy Accountant General shew that the audit of the abstracts begins after several months form date of payment. A copy of the objection statement for March 1876 is enclosed, from which it will be seen that the objection was issued on the 29th of December 1876, *i. e.* nine months after the payment was made. The Deputy Commissioner's explanation appears to have been forwarded to the Deputy Accountant General on 21st February 1877. The statement has now been forwarded to me with the final decision of the Pay Examiner with Mr. Hudson's docket No. 300, dated 16th July 1877, for early reply. Thus it may be seen that the objection statement is yet pending disposal although it is more than 16 months since the payment was made.

16. In reply to the Pay Examiner's letter above alluded to, D'Vaz sent muster rolls for the abstracts objected to from June to November withdocket No. 38 of 9th April last, which he managed to get signed by Mr. Soob Rao.

17. All these muster rolls have been requested to be returned, but only those for November have been received.

18. In November 1876 money was drawn on 10 abstracts on different dates. Of these four were originally not supported by muster rolls. On comparing the muster rolls sent in April 1877 with the muster rolls which were originally attached to the other abstracts, it was at once found that the names and numbers mentioned in the former were those that were mentioned in the latter and that money was drawn in that month over and over again for the same individuals.

19. This shews that, not being satisfied with drawing pensions and rice money in the name of dead pensioners and also rice money in the name of those who were not entitled to it, G. P. D'Vaz began to draw money on altogether fictitious abstracts, and when muster rolls were called for for them, he manufactured them by writing the existing names and numbers over and over again, because the fabrication of false names and false numbers was a difficult matter. These abstracts clearly shew that the words "contents received" were added by D'Vaz after obtaining an officer's signature.

20. In June 1877, I mustered all the pensioners in the district according to the pension certificates which were found in D'Vaz' box. A copy of the muster roll is enclosed shewing who were present and who had died previously. The dates of their deaths were subsequently ascertained and are noted in the muster roll. The pension tickets with the pensioners do not contain any entry of rice money paid to them. The amount of pension paid monthly are entered, but on comparing them with the abstracts paid from November to February it was found in some cases that money was drawn in the name of persons who were absent in some of the months and whose tickets did not contain entry of payments for those months.

21. It was ascertained as far as possible what pensioners were in public or private employ and were therefore not entitled to rice money.

22. The accompanying statement and explanatory memo shew the manner in which the accounts for the four months in question have been checked and what officer has signed the abstracts and muster rolls. The amount overdrawn is found to be Rs. 2,146—12—11.

23. As regards the officers who have signed the abstracts, it appears to me that the signatures were obtained for Deputy Commissioner upon the assurance that they were ordinary papers and it has been deposed to by Mr. Soob Rao that D'Vaz must have put them among his monthly returns, obtained some officer's signature and afterwards added the words "contents received" and presented them for payment.

24. I am clearly of opinion that the fraud would not have taken place if the Treasury Officer had done his duty. Whatever officers signed the abstracts for Deputy Commissioner it was, I think, the duty of the Treasury Officer, as being in charge of money transactions, to have seen that the abstracts were properly supported by muster rolls as vouchers, before ordering payment and to have made the payment himself.

25. Mr. Binturi professes ignorance of what vouchers are to accompany the abstracts. But in his docket No. 95 of 28th May 1877, he requested me to send him the usual documents which should go along with the abstract for April 1877. When called on to state what he meant by the usual documents, he said he hid not know, and that he signed the docket because Felix D'Vaz, Treasury Head Accountant, told him that some usual papers were wanted.

26. In my opinion this explanation cannot be accepted, seeing that Mr. Binturi has long been Treasury Officer and must have known that the pension abstracts are sent from his own office to the Deputy Accountant General together with the muster rolls and last pay certificates. There can be no doubt that he should have seen that the abstracts were properly supported by muster rolls before he took upon himself the responsibility of ordering payment.

27. He admits that he was aware of G. P. D'Vaz paying the pensioners, but says that he thought he was doing so by order of the Deputy Commissioner, but in February last he was the only officer present at head quarters and has not only signed all the abstracts and muster rolls himself for Deputy Commissioner, but has also ordered payment thereon, without making a muster himself, and without seeing that the abstracts were properly supported by vouchers. In the muster roll so signed by Mr. Binturi without,

Proceedings of the Chief Commissioner of Mysore, Financial Department, 22nd April 1878.

as he alleges, mustering the pensioners appears the name of a *Muslman* Subedar who died in December 1876. If he knew that D'Vaz was paying the pensioners, it is rather strange that in February, when he was the only officer present he did not think it fit to have the payment made in his presence, more especially as he was aware that G. P. D'Vaz was an Accountant in the cash branch.

28. In all the Districts it is the Treasury Officer who pays the pensioners, and in letter No. 186 of 29th July 1872, the Superintendent of Nagar Division has distinctly laid it down that the Treasury Officer was the person to distribute the pay to the military pensioners. In support of what I have stated as to the Treasury Officer's liability I would call particular attention to Chief Commissioner's ruling in the case of a defalcation in the Chitaldroog Treasury in 1871. (*Vide* Secretary's No. 4017—258 to the Deputy Accountant General, dated 11th November 1871.) I may also state that having been Deputy Commissioner for the last 12 years in many Districts I do not recollect having ever paid the pensioners myself except perhaps on one or two occasions. I paid money to a sepoy who had come on furlough or was proceeding on furlough.

29. I also do not consider that the Treasurer can be absolved from blame in the matter. He has shewn no authority for discontinuing to make the payments himself and for his entrusting large sums of money to an irresponsible official like G. P. D'Vaz.

30. The Treasurer is both a receiving and disbursing officer. In the latter capacity he is bound to pay sums to those persons only in whose favor payments are ordered, notwithstanding which he paid these sums to D'Vaz without any authority whatever. If he did not pay the money to the pensioners and take their receipts in his receipt book, as he always used to do, he was bound to have sent the *cash* to the officer who signed the abstract and obtain his signature. This would at once have attracted attention and rendered fraud impossible.

31. The Proceedings in Criminal Case No. 9 of 1877 shew the culpability of F. D'Vaz, the Treasury Head Accountant, who must have been fully aware of the frauds practised by his brother, and without whose connivance it is difficult to understand such extensive fraud possible. His pay from 1st to 29th June, the date on which he was arrested, is withheld, and should in my opinion be ordered to be appropriated towards making good the loss.

32. In conclusion I would strongly urge that the Deputy Commissioners who have been in charge of the District during the past two years can hardly be held responsible for the Treasury Officer's shortcomings.

33. It has been a time of incessant labor and anxiety, and the Deputy Commissioners have been of necessity continually absent from head-quarters taking measures to alleviate the prevailing distress.

34. In my own case I took charge in the end of January and had at once to start on my Jamabandi work, as to that time the annual settlement had not been begun.

35. I heard of the irregularities in disbursing money in April and at once issued orders which prevented further frauds. Thus in my own case I was so fortunate as to discover enough to lead me to pass orders which stopped the fraud, immediately that the termination of the settlement gave me a little leisure to look up affairs at head-quarters, but I cannot consider that any blame can be attached to my predecessors, for they had no reason to suppose that the practice prevailing in other parts of Mysore had been deviated from in this District.

36. Copies of depositions taken from Mr. Binturi and the Treasurer accompany this letter.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 529—Genl. 212, dated 22nd August 1877.

This office docket No. 461—12 of the 1st instant.

In continuation of the above, has the honor to forward herewith Shimoga Deputy Commissioner's letter No. 536 of the 15th instant, containing further report about the defalcation in the District Treasury on account of military pensions.

Four enclosures and a packet which accompanied the letter are also attached hereto.

Proceedings of the Chief Commissioner of Mysore, Financial Department, 22nd April 1878.

From the Deputy Commissioner, Shimoga District, To the Commissioner, Nagar Division, No. 536, dated Shimoga, 15th August 1877.

In continuation of my letter No. 481, dated 27th ultimo, on the subject of the defalcation in the District Treasury, I have the honor to state that I have subsequently received from the Deputy Accountant General the vouchers from December 1875 to September 1876 and for February and March 1877, and beg to forward herewith a statement shewing particulars of sums overdrawn on account of military pensioners from January 1876 up to the end of April 1877 together with an explanatory memo shewing how the money was overdrawn.

2. It will be seen that the sum overdrawn during the 16 months amount to Rs. 5,897—14—9 including the amounts shewn in the statement submitted with my previous letter.

3. The amount drawn from the District and Taluk Treasuries for the 16 months is Rs. 10,551—15—7 as per statement received from the Treasury Officer, but the bills received from the Deputy Accountant General amount to Rs. 10,422—1—6 so that vouchers are wanting for the sum of Rs. 129—14—1. A statement is also enclosed shewing the particulars of this amount.

4. In my letter No. 562, dated 18th July, to the Pay Examiner, I requested him to let me know at his earliest convenience up to what period the bills submitted from this District have been finally audited, but I have not yet received his reply thereto.

5. If there are any bills prior to January 1876 which have not yet been finally audited they will also be checked and reported on as soon as they are received.

6. It must be stated here that a sum of Rs. 126—9—0 was refunded to the District Treasury in April 1877 by G. P. D'Vaz under Chalans signed by himself. Of this amount Rs. 90—14—4 refer to items included in the statement now forwarded, and had been overdrawn in January, February, March and April 1876.

7. The refunds are noted opposite the items to which they refer. The Chalans are in D'Vaz's own hand writing with entries of sums purporting to have been recovered back from the pensioners named therein, but most of the pensioners were examined by the Assisstant Commissioner Mr. Soob Rao, and it is clear from the statements given by them that no money was ever overpaid or recovered back from them on any account.

8. The refund was made by D'Vaz only after the payments, without muster rolls, were objected to by the Examiner in his objection statement of 2nd February 1877.

9. The remaining sum of Rs. 35—10—8, that was refunded, refers to payments made previous to January 1876, and it is not necessary to enter into their particulars here.

10. The original vouchers * 152 in number are also forwarded to you in a separate packet.

* As per list herewith sent.

From The Deputy Accountant General in Mysore, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 4803, dated Bangalore, 11th December 1877.

I have now the honor to submit a report on the defalcation in the Shimoga District, Military Pension Department, which formed the subject of your dockets as per margin, having received a revised audit statement from the Pay Examiner Madras, whose letter on the subject No. 2313 of 29th October enclosing it, and two other statements are submitted in original.

No. 4655, dated 8th August 1877.
" 4835, dated 13th do (enclosures returned.)

2. The total amount disallowed by the Pay Examiner in the above letter for payments drawn from the Treasury from January 1876 to April 1877 is Rs. 6,310—4—0 to which has to be added a further disallowance of Rs. 126—5—3 intimated in a letter from the Pay Examiner, No. 2692 of the 8th instant, received to-day. The present total is therefore Rs. 6,436—9—3. It will be seen from the Examiner's letter that the audit is not absolutely final, but subject to any retrenchment which may issue with reference to an audit in the Office of the Superintendent of Pensions. I have

Disallowance as per 3 statements	6,377—2—4
Minus, reported to have been recovered in April 1877 ...	66—14—4
	6,310—4—0

requested the Controller, Military Accounts, to expedite this further audit and also to let me know whether the payments prior to January 1876 may be regarded as finally accepted.

3. The Controller, Military Accounts, is pressing for an early adjustment of the sum already declared to have been disallowed, and I would recommend that the amount demanded, Rs. 6,436—9—3, may be paid into Her Majesty's Treasury, subject to such re-adjustment as may hereafter be found necessary on the audit of the Superintendent of Pensions. Among the disallowed items are some payments made to men who were not entitled to rice money amounting in aggregate to Rs. 20—4—6 which may be recoverable from them through the officers who now disburse their allowances. I have asked the Controller's assistance as regards this.

4. Meanwhile it is unnecessary to defer the consideration of the important question from what officers and in what proportions these defalcations are to be recovered. In Mysore the Deputy Commissioner of the District or any Assistant Commissioner acting on his behalf is held to be the Officer in charge of military pensioners, and he is required to prepare with the aid of a clerk, who is paid by the Madras Government a small monthly stipend for the duty, the usual monthly abstracts and muster rolls which are presented under the signature of such officer to the Treasury.

5. It was the Treasury Officer's duty to make payments on duly signed and certified abstracts and muster rolls. But it does not follow that the money was to be paid to the Pension Writer as was done throughout the period when the defalcations took place. The proper course and that which was previously followed in Shimoga up to May 1875 was for the Treasurer to make the payments in detail to the pensioners taking their acknowledgment in the Treasury Cash Book, while they were noted on the pensioners' pension tickets. This is clearly shewn by the depositions of Mr. Binturi, the Treasury Officer, and Venkatramaiya, the Treasurer, (see margin), and neither of them has produced any authority for having departed from this course or for having paid the total sums into the hands of the Pension Writer. The Treasurer, it will be observed, shields himself by saying that his duty was only to make payments on the Treasury Officer's orders, but he seems to have forgotten that it was no less his duty as Treasurer to pay the money to the right persons according to the practice which had prevailed in the Treasury until it was authoritatively altered. Mr. Binturi the Treasury Officer's grave neglect of his own duty which no doubt facilitated the irregularities is brought to notice in paras 11 to 13 of Colonel Campbell, the Commissioner's letter No. 443, dated 2nd July 1877, addressed to the Secretary to the Chief Commissioner.

1 *Mr. Binturi's examination of 7th June* 1877.

Question.—You have stated you did not pay the pensions, when the Deputy Commissioner was absent, who, do you suppose, did?

Answer.—What do I know. I suppose the Pension Writer made the disbursements.

Q.—In the abstracts it was mentioned that money was to be paid to be disbursed to pensioners, this being so why did you disburse to D'Vaz?

A.—I did not know what was in the abstracts, it is customary to pay money to the Heads of Offices. I signed pension tickets, it is true, in January, February, and March of 1877, but I signed them not as Treasury Officer but for the Deputy Commissioner. I never saw D'Vaz pay the pensioners in the Treasury Account room.

Q.—Were you aware he so paid them?

A.—I was aware.

2. *Examination of Mr. Binturi, Treasury Officer, dated 9th June* 1877.

When the Deputy Commissioner points out to him that "up to May 1875 he did pay the pensioners then paid at Head Quarters and took receipts from them in the Treasury Receipt Book, and that Her Majesty's Treasury Account Book shews that they were paid on proper nominal rolls," Mr. Binturi replied "the payments were never made in my presence. I only signed the payment order. It was customary for the Treasurer to make the actual payments."

Examination of Venkatramaiya, Treasurer, dated 7th June 1877.

Q.—Who gave you authority to pay the money to Gregory D'Vaz? Why did you not send it to the Officer who signed the Order, and obtain his receipt in your disbursement book as you do in any other case?

A.—It was the custom so to pay him. I paid in the usual way.

3. *See also Venkatramaiya, Treasurer's deposition of 9th June* 1877.

He says "Formerly nominal rolls were prepared and sent to me with the men for payment, but in June 1875 the Treasury Officer signed abstract rolls containing no names and unsupported by any muster roll and sent them to me by D'Vaz to draw the money, as he was the Pension Writer, I thought it safe to hand him the money."

6. While, however, the responsibility incurred by the Treasury Officer and the Treasurer is undeniable, it would not be right to exonerate the officers who signed the false abstracts or other documents on which the payments were made from the Treasury. Indeed the Pay Examiner, not knowing apparently the part taken in the matter by the District Treasury officials, exhibits the entire demand as recoverable from the several drawing officers (see margin). It has been urged on their behalf by the Commissioner, Lieutenant-Colonel Campbell that "the District Officers, who in this case signed the monthly rolls and pay abstracts, did so as a matter of form and in the full and reasonable conviction that the real mustering would be done by the Treasury Officer when he paid the men". (See Lieutenant-Colonel Campbell's letter to Secretary to the Chief Commissioner, No. 461—12, dated 4th August 1877, para 6).

Mr. Krishnaswamaiengar	73	7	5
Major Blair	841	4	7
Mr. Mahomed Husen Binturi	864	5	2
Mr. W. J. Cuningham	772	5	1
Mr. C. Soob Rao	3,618	12	1
Mr. Mahomed Ali	207	0	0
	6,377	2	4
Deduct recovered in April	66	14	4
	6,310	4	0

N. B.—A subsequent demand intimated in Pay Examiner's letter No. 2692 of 8th December, is as follows :—

Mr. Krishnaswamaiengar	17	14	8
Major Blair	19	1	4
Mr. Mahomed Husen Binturi	53	9	5
Mr. W. J. Cuningham	5	14	4
Mr. C. Soob Rao	29	13	6
	126	5	3

7. Whatever may have been their convictions as to the disposal of the money, which are not however spoken to by any of the officers themselves except Mr. Binturi in his deposition, they ought to have been aware that money was to be drawn from the Treasury on the documents signed by them, and they appear to have taken for granted that the documents presented to them by the Pension Clerk D'Vaz were "all right". No attempt appears to have been made to check them in any way, and such was the facility with which these signatures were accorded, that the Clerk was able in some months to obtain them to abstracts and rolls not only in the names of dead men, but in the same names over and over again. But for the fact that the Treasury Officer Mr. Binturi and the Treasurer Venkatramaiya deviated without authority from the former practice of paying the pensioners themselves at the Treasury they might very fairly have repudiated all responsibility.

8. On the foregoing consideration I arrive at the opinion that the loss in each case is chargeable jointly to, (1) the officer signing the documents on which the payments were demanded and made, (2) the Treasury Officer, and (3) the Treasurer. In determining their respective shares, it must be borne in mind that the money was actually paid by the Treasurer to the Clerk. He does not attempt to shew that he did so on the authority of the Treasury Officer or any one else. Further, whether from carelessness or other cause, the Treasurer failed to look after the disposal of the money after he had made it over to D'Vaz and could not but have known that D'Vaz alone could dispose of it if he pleased without the knowledge of the officer who signed the documents and whose receipt should have been taken. I submit that the Treasurer should be compelled to pay one half the losses, and that the other half should be recovered in equal proportions from the officer who signed the documents and the Treasury Officer.

9. Adopting the above mode of settlement the amount recoverable from each officer will be as follows :—

Names of drawing Officers.	Total amount recoverable.			One-fourth share of drawing Officer.			One-fourth share of Treasury Officer Mr. Binturi.			One-half share of Treasurer Venkatramaiya.		
Mr. Krishnaswamaiengar... ...	91	6	1	22	13	6	22	13	6	45	11	1
Major C. S. Blair	860	5	11	215	1	6	215	1	6	430	2	11
Mr. Mahomed Husen Binturi ...	917	14	7	229	7	8	229	7	8	458	15	3
W. J. Cuningham, Esq. ...	778	3	5	194	8	10	194	8	10	389	1	9
Mr. C. Soob Rao	3,648	9	7	912	2	5	912	2	5	1,824	4	9
Mr. Mahomed Ali	207	0	0	51	12	0	51	12	0	103	8	0
Total Rs.....	*6,503	7	7	1,625	13	11	1,625	13	11	3,251	11	9

* Irrespective of recoveries (66—14—4) under enquiry.

Proceedings of the Chief Commissioner of Mysore, Financial Department, 22nd April 1878.

From the Deputy Accountant General in Mysore, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 247, dated Bangalore, 16th April 1878.

Referring to my letter No. 4803 of 11th December 1877, on the subject of the pension frauds committed at the Shimoga Treasury, I have the honor to state in consequence of some unimportant corrections in the audit statement of the Pay Examiner, Madras, it has become necessary to revise the Memo of his demand and its distribution among the Mysore Officers concerned. I beg therefore to submit an amended Memo in lieu of that contained in para 9 of my letter above quoted.

Amended Memo of demand referred to in para 9 of the Deputy Accountant General's letter to the Secretary to the Chief Commissioner, No. 4803, dated 11th December 1877, based upon corrections in audit intimated in Madras Pay Examiner's letter No. 2857, dated 22nd December 1877.

Names of drawing Officers.	Amount of demand as per Pay Examiner's letter 29th October 1877, corrected by that of 22nd December 1877.			Further demand shewn by Superintendent of Pensions as per Pay Examiner's letter, 8th December 1877.			Total Demand.			One-fourth to be recovered from Drawing Officer.			One-fourth to be recovered from Treasury Officer, Mr. Binturi.			One-half to be recovered from Treasurer Venkatramaiya.		
Mr. Krishnaswamaiengar...	73	7	5	17	14	8	91	6	1	22	13	6	22	13	6	45	11	0
Major C. S. Blair ...	827	12	7	19	1	4	846	13	11	211	11	6	211	11	6	423	6	11
Mr. Mahomed Husen Binturi	864	5	2	53	9	5	917	14	7	229	7	8	229	7	8	458	15	4
Mr. W. J. Cuningham ...	772	5	1	5	14	4	778	3	5	194	8	10	194	8	10	389	1	9
Mr. C. Soob Rao ...	3,628	12	1	29	13	6	3,658	9	7	914	10	5	914	10	5	1,829	4	9
Mr. Mahomed Ali ...	207	0	0	0	0	0	207	0	0	51	12	0	51	12	0	103	8	0
	6,373	10	4	126	5	3	6,499	15	7	1,624	15	11	1,624	15	11	3,249	15	9

No. 461—F. 3, DATED BANGALORE, 22ND APRIL 1878.

ORDER.—The Chief Commissioner proceeds to pass orders on the papers above recorded, and which were left for disposal by his predecessor.

2. It will be necessary at first to dispose of the demand made by the Controller, Madras Military Accounts, for re-imbursement to Her Majesty's Treasury of the sums which are shewn to have been overpaid on account of Military pensions, &c., at the Shimoga District Treasury. These sums aggregate up to date Rs. 6,499-15-7 and the Deputy Accountant General is authorized to pay this amount into Her Majesty's Treasury forthwith, in discharge of the Controller's claim.

3. The papers submitted shew that one Gregory D'Vaz, a Clerk in the Shimoga District Treasury, and in charge of the Military Pension Department, who has absconded, succeeded by means of fictitious pay abstracts and muster rolls to which the signatures of the several Officers in charge of the Treasury and District were attached, in carrying on a series of embezzlements between February 1876 and April 1877.

4. There can be no doubt, in the Chief Commissioner's opinion, that advantage was taken by the subordinate officials of the Treasury Officer, Mr. Mahomed Husen Binturi's ignorance of English as well as of his duties, to combine to a certain extent, to carry out these boldly planned frauds. Mr. Mahomed Husen Binturi appears to have placed implicit trust in his subordinate D'Vaz to such a degree that he neglected not only to take the most ordinary precautions against fraud and peculation but also to make himself acquainted with the nature of his duties, and to exercise proper control over the work of the Department. Mr. Gordon will have to consider how far it will be consistent with the public interests to retain in the service an officer who has shewn himself so unfitted for the responsible duties entrusted to him, and so indifferent to the obligation of acquiring a knowledge of such duties.

5. With regard to the Treasurer Venkatramaiya the Chief Commissioner concurs in the opinion of the Deputy Accountant General that this official, who allowed or connived at a direct departure from the practice theretofore existing in accordance with which it was his duty to see that the payments were made to the pensioners themselves, and whose position must have made him cognizant of the irregularities going on for 16 months, must be held personally responsible for the larger share of the losses which have occurred.

6. Mr. Gordon is unable to absolve the Deputy Commissioners and Assistant Commissioners on whose signatures, severally, the money was drawn and paid, from the responsibility attaching to their acts. It is, he fears, a commonly accepted belief that the act of affixing signatures in such cases to documents of a routine character is a mere form and involves no liability. To admit such a plea would remove the control which Government looks for from its superior officers over the proceedings of their subordinates; and when an officer signs a document, it is presumed that he has satisfied himself of its correctness.

7. The total defalcation amounts Rs. 6,499—15—7, and in accordance with the mode of distribution suggested by the Deputy Accountant General that amount will be recovered from the several officers and officials responsible therefor in the following proportions:—

	Rs.	As.	P.
Treasurer Venkatramaiya	3,249	15	9
Mr. Mahomed Husen Binturi	1,854	7	7
„ S. B. Krishnaswamaiengar	22	13	6
Major C. S. Blair	211	11	6
Mr. W. J. Cuningham	194	8	10
„ C. Soob Rao	914	10	5
„ K. Mahomed Ali	51	12	0
Total.....	6,499	15	7

8. The amount due by the Treasurer Venkatramaiya will be at once recovered from him or from his securities, and he will be warned that any repetition of negligence or other culpable conduct in the discharge of his duties will result in his summary dismissal.

9. The Commissioner will be good enough to take steps to recover the sums due by the other officers named, who should be informed that the Chief Commissioner while willing to receive and consider any explanation they may desire to offer in extenuation of their conduct can permit no delay in the payment of the sums adjudged against them.

10. The Chief Commissioner remarks that though these defalcations date so far back as February 1876, they do not seem to have been noticed in the Madras Pay Examiner's Office up to April 1877, when suspicion was first excited in the mind of the

Proceedings of the Chief Commissioner of Mysore, Financial Department,
22nd April

Deputy Commissioner, Captain Gordon Cumming in that month took such measures as led to the detection of this system of frauds. It is strange that the Pay Examiner should have failed to detect the irregularities connected with the abstracts sent to him for the months of June to November 1876. The abstracts were seemingly unaccompanied by the usual Muster Rolls, and the Chief Commissioner would wish to learn why the informality on this point was not noticed in the Audit Department of the Deputy Accountant General's Office through which they were transmitted.

11. It is apparent moreover that there is much in the condition of the Shimoga District Treasury and Account Department which calls for immediate investigation, and the Chief Commissioner desires that the Deputy Accountant General will depute a competent subordinate officer to proceed to Shimoga as early as practicable and make a thorough and careful enquiry into matters, in communication with the Deputy Commissioner and Treasury Officer, with the view both of ascertaining whether other defalcations have occurred than those brought to notice, and of placing the working of the Department on a proper footing.

T. CLARKE,
Secretary.

To—The Commissioner, Nagar Division. Two Spare Copies
„ Deputy Commissioner, Shimoga District. Two do
Major C. S. Blair.
Mr. W. J. Cuningham.
„ S. B. Krishnaswamaiengar.
„ C. Soob Rao.
„ K. Mahomed Ali.
The Dy. Accountant General. Two Spare

12 Copies despd
1 to Agt Mcy
2 Famine Secrt & D. Secy
1 attached to Draft
30 Reserve
48

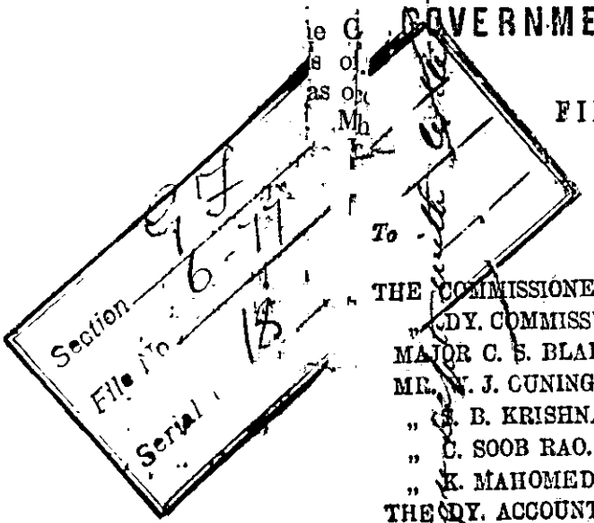
No. 3 -

10

1878.

GOVERNMENT OF MYSORE.

FINANCIAL.



To

THE COMMISSIONER, NAGAR DIVISION.
" DY. COMMISSIONER, SHIMOGA DISTRICT.
MAJOR C. S. BLAIR
MR. W. J. CUNINGHAM.
" S. B. KRISHNASWAMAIENGAR.
" C. SOOB RAO.
" K. MAHOMED ALI.
THE DY. ACCOUNTANT GENERAL.

Dated April 22nd.

Despatched 2 May 8th

Received

No. 461.
F. 3.

Passing orders on the reports submitted in connection with defalcations in the Shimoga District Treasury.

1878.

From W. M. A. Bushby
Ass Commr

To The Depy Commissioner

Dated 2nd Shimoga Dis

Despatched May

Received

Section

File No

Serial No

Enclosures No. —

General No. — } 1878-79

No. A

Your No 133 dated
24th ultimo.

Has the honor to report
that he has this day
remitted to the Treasury
Rupees 159/4 as directed
in the above.

(Sd) Mahamad Hussain Bushby
Ass Commr

"True Copy"

J. M. Hill

Dy Secy Commr

1878. 0616

From The Deputy Commissioner Nagaga District.

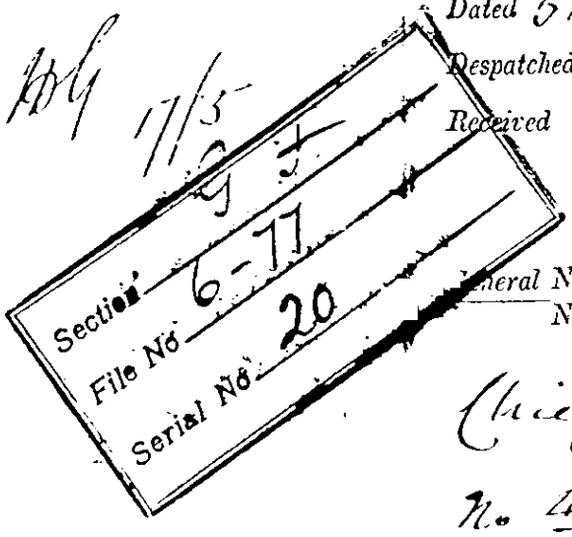
To

Secretary to Chief Commissioner,
General Department.

Dated 5th
Despatched 9th May
Received 14th —

ENCLOSURES NO. 1 piece

General No. 39 } 1878—79.
No.



Chief Commissioner's Orders No. 418/7 and 422/8 dated 16th April 1878 directing that the respective sums of Rs 118 and 141 Embezzled by the late Head accountant Salim Khan be recovered from Mr M Stuart Secretary the then Treasury Officer.

With reference to the above I have the honor to forward herewith the copy of Docket No A dated 2nd inst from

15

12/ From W. S. Birney re-
porting that he has
as directed remitted the
Account to the Treasury.

W. S. Birney
Deputy Commissioner
Freedmen's District.

1878. No 47

From

To The Conservator of Forests

Section
File No
Serial No

Dated Bhagalpur 13th May 1878

Despatched " "

Received

Enclosures No. 2 } 1 Letter No 406 of 16-2-78 from Govt to Comr
1 Copy of Judgment

General No. 1049
& No. 177

Govt Docket No 2431 & 2524

2 Ltr 14 May 1878 transmitting for the Chief Comrs orders a letter from the Dy Conservator of Forests Rajmahal Dist together with Copy of judgment passed by the Asst Comr at the Sd and Asst Shumsher Bahadur Treasury for Criminal breach of trust with respect to Govt Money amounting to Rs 51.-

In reply refer the Conservator to the orders passed by the Chief Comr in his Proceedings No 418 of the 16th ultimo, directing the recovery of

Rec'd of the Treasurer Account
from the Head Clerk of
the Dry Warrants Office,
and the Remainder Rec'd
from the Treasury Officer
the Inclosures are Returned

Raymond

11/5 78 W.P.

11/5 Jer Clay

A 905
60

1878.

From The Commissioner
Nagar Div.

To
Secretary to Chief Commissioner,
General Department.

Section 6-77
File No 226
Serial No

Dated 3/1/78
Despatched 1/6
Received

ENCLOSURES NO. 1

General No. 160 } 1878-79.
No. 78

Forwarded for the honour to forward copy of letter No 2 dated 22nd instant from Dy. Cook Row Assistant Commissioner Nagar Sub-Division requesting permission to pay the amount he has to make good by instalments, and request to the Chief Commissioner's sanction to the indulgence.

Yours obedt
Commissioner

Chief Secy. 6-1-78

No 2

114

Korab
22nd May 1878.

To.

The Commissioner
Nagar Dumraon

Sir,

I have the honor to ack-
acknowledge the receipt of your
docket Circular No 99 of the 16th
Instant and state that as I can hardly
get at once such a large sum as to
meet the demand, I request that you
will be good enough to permit me to
pay the amount Rs 914-10-5 alluded
to in the Chief Commissioner's Ho.
Proceedings in 4 instalments - Rs200
on 1st June, Rs 200 on 1st July, Rs 250
on 1st August and Rs 264-10-5 on 1st
September/78 as my monthly pay
abstracts are cashed.

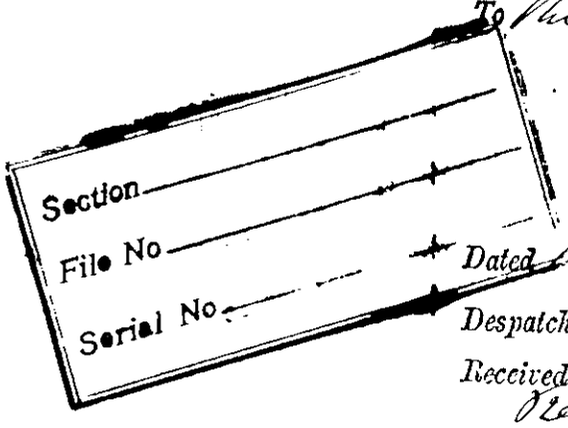
I have hea-

(True Copy)
Name illegible
Commissioner

(Signd) C. Loobtoon
Assistant Commr.

Cu DL

From 15 1878



To The Commissioner
Kaira Divn.

Dharwar 11 June 1878

Despatched —— " —— " ——

Received 13th " "
Regd.

Enclosures No. " ——

General No. 1795
No. 14

Govt Docket No. 160/78 & 31st May 1878 submitting Copy & a letter from Collr Kaira Revd requesting permission to pay the amount of Rs. 914-10-5, ordered to be made good by him in C.C. with Govt No. 461/3 & 22nd April 1878, by five instalments, as specified in the margin, and soliciting sanction to the disbursement.

	Rs.
1st June 1878 —	200
1st July — —	200
1st August —	250
1st Sept — —	264-10-5
	Rs. 914-10-5

Conveys the Govt sanction & approval of the above proposal.

By order
10/6/78 Asst.
Govt 11/6/78 No. 1796
D 151

Copy to the Executive Engr 1/6
Judy
7.
Copy to the Executive.

1878 O/1161

From The Commissioner Nagaon &c

To Secretary to Chief Commissioner, General Department.

Section 6-T
File No. 1
Serial No.
Dated 15 June 78
Despatched
Received 20 June 78

ENCLOSURES NO 2

General No. 223 } 1878—79
Sl. No. 97.

Sir,

I am submitting herewith for the orders of the Chief Commissioner copy of the Shillong Deputy Commissioner's letter No 224 dated 13th June 1878 together with its original enclosure, being an application from Mahomed Hossein Bantia to be permitted to pay by instalments the amount due by him in connection with the encashment of Pension money in the Shillong District

I, Commr has always in the case of the Bantias Peasants, left the former to make their payments by instalments on the report of the Dy Commr & the Treasury Officer

15/6

I am not inclined to accede to this: the Treasurer can if he pleases but it was perhaps not wise to do so. But what sum has M Bantia to make good?

HG 26/6

28/6/78 Let him pay Rs 1854-7-7 HG 28/6

He may pay 1200/ ($\frac{2}{3}$) down: the rest within the current year (Calendar) by monthly instalments as proposed

HG 29/6

Z.O. Updated

District Treasury, I have the honor to state that I do not consider Mrs Burtus to be entitled to any indulgence, but I am unwilling to withhold the Deputy Commissioners recommendation that if he pays at once half the sum due from him, he may pay the rest by instalments.

I have the honor to be
Sir,
Your most Obed. Servt.

Marshall
Commissioner
Niagara Dist.

1878 14.

From

The Deputy Commissioner

Shimoga District

To

The Commissioner of the

Nagar Division

Dated 13 June 1878

No 224

In forwarding for consideration

× In original the enclosed application from Ino Bantur to be permitted to pay his share of the amn embezzled from the Treasury by instalments the undersigned is of opinion that Ino Bantur should be expected to pay down at least one half of the amn recoverable from him, the rest by instalments.

Hoj for Bell

Deputy Commissioner

Shimoga

True copy

[illegible]

Commissioner

Nagar

JHL

1878. O/1308 / 81

From The Commissioner Nagpur Division

To Secretary to Chief Commissioner, General Department.

Dated 22 June

Despatched 24th

Received 27 June 28th

Section G. 3.

File No. 6-77. 25

Serial No.

ENCLOSURES NO 2

General No. 251 } 1878 No. 111. }

I presume that there is nothing unusual in the period occupied ... according ... I doubt whether there is any case ... to justify a protest in reference to ... obliging officers.

The delay seems great and it would be highly desirable to expedite the audit. ... the Pay Examiner ... the month ... within 10 days after ... the muster rolls ... materials for audit ... within a month after the disbursement. 6 or 7 weeks elapse ... I think ... the Pay Examiner ...

The foregoing here with for the Chief Commissioner's order copy of letter No. 235 dated 5th instant with its enclosure in original (to be returned) from the Deputy Commissioner Chanda bringing to notice the delay in the adjustment of Pension Pay bills &c by the Pay Examiner Madras, has the

I have the honor to state that the undersigned concurs in the opinion expressed by Captain Cummings.

Brig Genl

Commissioner
Ry Ad Division

JHC

No 235.

Chittaldroog District
Deputy Collector's Office
the 15th June 1878.

To

The Commissioner of the
Nagardhurum

Sir,

I have the honor to bring to your notice, in view to your moving the Chief Commissioner on the subject, the great delay that takes place in Pay Examiner's Office at Madras, in checking the Bills sent for charges incurred on account of Military Pensioners. If specific instances of the delay are required, I can quote many but I trust that the enclosed paper will be enough. It shews that the Bill for June 1877, was not noticed till March 1878, or nearly 8 months after its submission. Though in this particular instance there is no room for suspicion of any kind whatever, I need hardly state that greater promptitude in cases of Monitary transactions is absolutely necessary to prevent, and check fraud, and also to fix the responsibility on particular persons when fraud is present. You are aware how

from a neglect of this precaution has
occurred in the Treasury at Chunoga,
and audit is intended to imagine
not only to check disbursing officers
but also for their protection.

I have &c.

(Signed) F. G. Cummings
Deputy Commissioner

"True Copy"

H. Ramchundra
for Commissioner
Naga Division

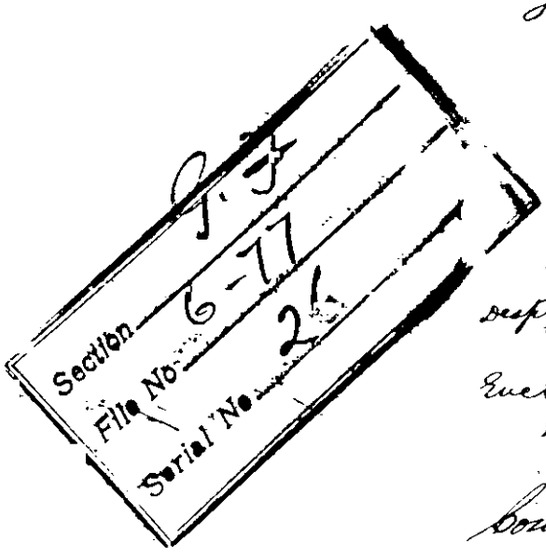
Ibid

1878

No. 2.

To

The Secretary to Govt. Nagpur Dept.
Dy. Adjutant General



3rd July 1878.

Dept. 4 "

Regd. No. 4th

Encls. 1. letter No. 34 dt. 12-6-78 from the Sirsuba Nagpur

General No. 2690
Fr. " 21

Commr. No. 223/97 dt. 15th June 1878.

Directing that Rs. 1200 of the claim of Rs. 1854-7-7 due by Sk. Mohd. Hussain Sirsuba Asstt. Commr., in connection with defalcations in the Chimoor Distt. Treasury, be paid by him at once, and the remainder by equal monthly instalments.

General No: 2490
H 21

Dated 3rd July 1878.

Proceedings of the Chief Secretary
Bhavnagar July 1878.

Read Letter No 223/97 dated 15th June 1878, from the Comptr Kaira Dn, intimating for Orders Copy of Letter from the Dy Collr Dhrangra Dist requesting an Application from Mr Rashid Mirza Bentini, Kathi, soliciting that he may be permitted to pay by instalments the Amount due by him in connection with defalcations in the Dhrangra District Treasury, and recommending that the Kathi be allowed pay duly the Amount at once and the Remainder by instalments -

Order

The Amount to be recovered from Mr Rashid Mirza Bentini is Rs 1,854-7-7;- Of this, the Chief Secretary directs that Rs 1,200 be paid at once, and the Remainder by Equal Monthly instalments, the Whole Amount to be paid up within the Calendar year ending 31st Dec 1878. -

9/7/78 Ord.

Secretary

To the Comptr Kaira Dn. Returning the Papers received

presumed that they
had been determined
pursuant to Govt. Order by
Brue. established Board of
Rs by Revenue Officers in
Cucumstances in
fabricated numerous

I have recently addressed
Madras on the subject of
delay in Accts and
the expenses of the Tasildars
Journeys pursuant to Govt
Copy of the Letter of
the Comr. of 22 April
Army Accts & Rs
depend on the precise
procedure as points out
by the D.A.G. in para 8
of

yrs. do so
DAG
12/7

(Do I understand that
Mad. Govt Proc. of 22 April
did not reach the D.A.G.
Poona & 11th June? — How
was that?)

DAG
12/7

I have filed the Govt of 22 April
& the two papers, leaving the DAG
on the 8 instant. Post 8 June, as
he states, by 13/7

11th

Mr. Govt
Mad
13/.

No. 41.

187 .

From

The Deputy Accnt. General in Mysore.

To

The Secretary to the Chief Commr.,
General Department.

Section No. 6
File No. 27
Serial No.
Dated 8th July 87
Despatched 8th July
Received 8

8 Enclosures No.

General No. 1966
No.

Submitting his report
on the Subject of
Mysore Military
Pension Lands.

8-7-87

The enquiries of the Deputy
Accnt. General in Mysore
Pensions and Cheeks
Establishment / of the practice
Bandi / over Mysore
Accts; and why both Mysore
the Adjutants at Mysore
& had no Cash Check
been applied, and

Deputy Accountant General's Office
Bangalore 8th July 1876.

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commr
General Department

Sir,

I have the honor to submit the report called for in para 10 of the Chief Commissioner's Proceedings 461 dated 22d April last received 8th May, on the subject of the Shemoga Military pension frauds, with special reference to the enquiry why the informality of some abstracts being unaccompanied by Muster Rolls was not noticed in the Audit Department of this Office -

I beg to explain that the payments in our Districts on account of Her Majesty's Government are accounted for to Her Majesty's Treasury at Bangalore where they undergo a preliminary check. After being refunded to the Mysore State Treasury they are entered

in Her Majesty's Treasury Accounts which are forwarded direct to the Accountant General Madras, who procures the Audit of the Military Department. It may be noted also that the payments made in a month up to the 26th are incorporated in Her Majesty's Treasury Accounts for that month, which are usually despatched by the 8th of the following month.

2 In the case under reference it was undoubtedly the duty of Her Majesty's Treasury to see that the Military payments were supported by proper Vouchers, and in order to satisfy myself how far this was done, I have again procured the Vouchers from the Madras Pay Examiner's Office, and I find that the Chemoga Accounts with Her Majesty's Treasury for the months of January to April 1876 were each accompanied by a General Muster Roll of 32 or 33 pensioners dated the 1st of the month and either 2 or 3 Supplemental Rolls in addition.

There was a General Abstract for each month and 4 to 6 Supplemental Abstracts

all

all attached to the Muster Rolls. 121

3. The Abstracts were for 33 pensioners in January and 38 in February and March, and being in due form the amounts charged were admitted, but as the Muster Rolls bore the prescribed Muster Certificate signed by the Deputy or Assistant Commissioners, it was eventually shewn by the Audit of the Pay Examiner and the Superintendent of Pensions that they nevertheless contained in every month the names of 3 or 4 Pensioners who had died. It was not possible for Her Majesty's Treasury to have detected these errors.

4. In the month of May 1876 the account came with the usual muster Roll dated the 1st, shewing 31 pensioners and a Supplemental roll of three, and to these were attached 4 Abstracts of which one was for 31 pensioners and the rest for 14 more, making 45. Five of the Abstracts contained arrears for previous months which may have referred to Muster Rolls submitted for those months.

5 In June and July 1876, similarly 1 General and 2 Supplemental Rolls accompanied the Accounts

in

in each months with 13 and 10 pension Abstracts respectively attached. Muster Rolls for the number wanting were afterwards furnished by the Shemoga Office when called for by the Pay Examiner -

6 In August 1876 no fewer than 8 Muster Roll. were received with 13 Abstracts, four of which included arrear payments purporting to refer to previous Rolls. In September there were 9 Rolls and 10 Abstracts of which 4 were for Arrears. In October 9 Rolls and 9 Abstracts. In November 7 Rolls and 8 Abstracts 2 of which included Arrears - In these instances there was no apparent want of Rolls, and yet the Audit of the Pay Examiner or the Superintendent of Pensions brought to light charges for dead pensioners and fictitious names in the certified Rolls. Charges for 32 or 33 pensioners only were admitted in each months and all in excess disallowed.

I

I note in the margin the number of Muster Rolls and of Abstracts received in subsequent months until April 1877 when the frauds came to light. It is much to be regretted that Her Majesty's Treasury did not notice the large excess of Abstracts and pensions drawn in June, July, and August, but in point of fact as the Head Accountant affirms he felt bound to admit the Pay Abstracts when signed as they were by responsible Officers with muster Rolls attached. We did not undertake to compare the Abstracts with the Rolls believing that to be one of the checks which could only be effectually performed by the Pay Examiner and Superintendent of Pensions with reference to the monthly returns of pensions which were sent direct from Shemoga to the latter Officer vide para 11 of

By

January 1876.		
	3 Muster Rolls	5 Abstracts
	35 Pensioners	35 Pensioners
February		
	3 Muster Rolls	6 Abstracts
	34 Pensioners	38 Pensioners
March		
	3 Muster Rolls	5 Abstracts
	36 Pensioners	38 Pensioners
April		
	4 Muster Rolls	7 Abstracts
	35 Pensioners	42 Pensioners
May		
	2 Muster Rolls	7 Abstracts
	34 Pensioners	45 Pensioners
June		
	3 Muster Rolls	13 Abstracts of which 8 included arrears
	35 Pensioners	85 Pensioners
July		
	3 Muster Rolls	10 Abstracts
	35 Pensioners	77 Pensioners
August		
	8 Muster Rolls	13 Abstracts
	54 Pensioners	79 Pensioners
September		
	9 Muster Rolls	10 Abstracts
	102 Pensioners	108 Pensioners
October		
	9 Muster Rolls	9 Abstracts
	97 Pensioners	97 Pensioners
November		
	7 Muster Rolls	8 Abstracts
	101 Pensioners	111 Pensioners
December		
	3 Muster Rolls	7 Abstracts
	37 Pensioners	94 Pensioners
January 1877		
	3 Muster Rolls	9 Abstracts
	41 Pensioners	110 Pensioners
February		
	3 Muster Rolls	5 Abstracts
	42 Pensioners	73 Pensioners
March		
	3 Muster Rolls	5 Abstracts
	42 Pensioners	65 Pensioners
April		
	3 Muster Rolls	7 Abstracts
	42 Pensioners	95 Pensioners

Deputy Commissioner's letter of 27th July 1877
page 3 of Chief Commissioner's proceedings/
Further, as pensioners are often paid in
Taluqs, as well as the Head Treasury of the District,
be assumed that any deficiency in Muster Rolls
might be due to the non submission of Taluq
returns which would follow, as they do elsewhere,
when received by the District Treasury from
the Taluqs. The case with which Muster
Rolls were fabricated with certificates as
unexceptionable in form, when asked for by the
Pay Examiner in March 1877, shews that if they
had been called for earlier they would have been
as readily furnished, but they would not have
facilitated the detection of the frauds, as the
fictitious names and double charges could
only have been discovered by such an Audit
as that of the Pay Examiner's jointly with the
Superintendent of Pensions which unfortunately
was very backward -

8. To these remarks I may add that a
change of system has been introduced by the
Controller Military Accounts subsequent to the
discovery of these frauds by which Muster Rolls
do not come to the Treasury at all, but are sent
by

by the pension office direct to the Pay Examiner, and the only authority which the Treasury has for its payments is the Pension Officers Receipt, not even a pay Abstract such as was formerly required

9. Referring to para 11 of the Chief Commissioners Orders I beg to report that before deputing a subordinate Official to Shemoga, as directed by the Chief Commissioner, I have procured from the Shemoga Treasury the Original daily Accounts and book, for March and April in order to satisfy myself by personal inspection how they are now kept. They have undergone a minute examination in my Office, and do not disclose any irregularities altho' there are some informalities to which it will be necessary to direct the special attention of the Officer in charge of the Treasury. As regards past Accounts for the period during which defalcations are known to have occurred I am in communication with Mr B. Krishnaiengar Assistant Commissioner who has lately been appointed to the charge and who has evinced Considerable interest in the work. One of the Senior Accountants of my Office (Mr Barrow) has lately proceeded to Shemoga to

Assist

the Treasury Officer in carrying out a thorough Re-examination of the Accounts as far as may be found necessary

I have the honor to be
Sir
Your most Obedient Servant.

W Mathews
Deputy Accountant General
Office Ulster

1878. 181/0/596.

From The Commissioner
Nagar Division

To

Secretary to Chief Commissioner,
General Department.

Section 6-77
File No 28
Serial No

Dated 12th 1878
Despatched 13 " "
Received 16 " "

ENCLOSURES NO. 1

General No. 31 } 1878-79.
G.C. No. 51

Have the honor to forward for the orders of the Chief Commissioner, a Memorial from Venkataramaiya, Hegadeyar, Shimoga District, praying for Remission of the Fine lately imposed upon him by Proceedings No 461 F. 3 dated 22d April last, in connection with the Pension Department Frauds, received with the Shimoga Deputy Commissioners No 322 dated 9th Instant.

Commissioner
Nagar Division
To Captain - Hay his
Remarks the Dep
Shimoga by 9th

A B. Appendix ~~H9~~ 165

Specimen forms of orders of payments made by the Treasury Officer both prior and subsequent to May 1875:-

Received from the Shimoga District Treasury the sum of Rupees 9:- 5:- being the amount of my pension and Rice money due for the month of March 1870.

Shimoga
Dated 1st April 1870.

A.B.
Private.

Form used prior to May 1875.

Payment order of the Treasury Officer

No: 10.

Pay in cash Rupees nine annas five and pies seven only-

1st April 1870. /Signed/ E.J.
Treasury Officer.

The payment of such like Bills were made to the payee (Pensioner) and his signature obtained in the Treasury Receipt Book-

Form used subsequent to May 1875.

Abstract of pay in arrears due to Military Pensioners residing in the Shimoga District for the month of March 1876.

Regimental numbers	Rank	Number of each class	Rate of Pension	Total of each class	Grand Total	Remarks.
2569-5280 4312-5920	Subedars	4	20:-	80:-		The payment of such like Bills were made to the Pension Clerk in behalf of the Dy Commissioner who was a drawing Officer to the money for Pensioners, and the Pension Clerk's signature obtained in the Treasury Receipt Book. "Contents Received." C.D. Dy Commissioner.
7850-5420	Havaldars	2	8:-	16:-	113:-	
5680-4290	Naiques	2	6:-	12:-		
5950.	Drummer	1	5:-	5:-		
	Rupees One hundred and thirteen only.					

Shimoga
1st April 1876.

Payment order of the Treasury Officer

No: 19

Pay in cash Rupees One hundred and thirteen only.

1st April 1876.

sd G.H.
Treasury Offr

B

Correspondence between the Petitioners, (A. C. Venkatarathnaiah, Treasurer) the Treasury Officers and the Deputy Commissioner of the Shimoga District as to making payments to Subordinate Officials-

No. 1. Shimoga 16th September 1870.

To The Officer in charge of Shimoga District Treasury.

Sir,

The present mode of paying Bills and cheques to menial servants that are unable of freely counting the sums they receive from the Treasury and signing their names in the Treasury Receipt Book in attestation of the amount they have received would on some day or other bring on a bad consequence, I Respectfully solicit that measures may be ordered to be taken for the suppression of this existing custom.

I beg to remain
Sir,
Your obdt. Servt.
(Sd) A. C. Venkata Ramaiah
District Treasurer.

"Same copy"

1870.

From. The Officer in charge of Shimoga District Treasury.

To, The District Treasurer, Shimoga.

Dated 23rd September.
Despatched -
Received 27th September.
Enclosure 1 of 2.

Revenue Proc. No. 320. 1870-71.

Your Letter dated 16th instant requesting to take measures for the suppression of the existing mode of making payments of bills and cheques through menial servants.

With reference to the above, forwards two copies of Notifications issued by the Deputy Superintendent on the subject and requests that one of them may be kept with the Manager for his guidance and the other pasted in a conspicuous place in the hall of the Treasury for the information of the public.

M. M. "89" Venkatachar
Offg in charge of Shimoga
"Time Ball". Dy. Treasury

Notification.

The Treasury Officer having brought to notice of the Deputy Superintendent, the inconvenience experienced in the Treasury by incapable persons being sent to draw the pay of Departments it is notified that where there is no Manager or educated Official to send to the Treasury for the pay of a Department, measures should be adopted by heads of Departments that some Official able to count the Rupees properly be directed to attend the Treasury for the purpose of drawing the pay.

Shimoga "89" H. M. Elias.
21st September Deputy Superintendent
1870. "Time Ball"
"89" Venkatachar
Offg in charge of the Dy.
Treasury, Shimoga

Forms of account Authorized to be kept in the Treasury.

No: 1.

Daily Register of Receipts kept in the Treasurer's Cash Department.

Folio Ledger	By whom brought	On what account	Amount of the following Cash Rs a p	Currency Notes	Total Rs a p
		1st February 1876.			
1	Comm.r Nuggur Division	For a P.S. Bill on Umpore District	9 8 7	"	9 8 7
2	Dy Comm.r Shimoga Dt.	Sale proceeds of unclaimed property	30 6 4	"	30 6 4
3	Supdt of Shimoga Jail	Sale of Jail products	15 1 3	"	15 1 3
4	Amildar of Sagar Taluk	Remittance of Revenue collection	20000 " "	5000	25000 " "
5	Police Asst Comm.r	For Revenue deposit, arrears of pay of his Establishment	100 " "	"	100 " "
6	Principal of the High School Shimoga	Fees of School	30 " "	"	30 " "
7	Comm.r of Police	For a cheque on Sorab Amildar	100 " "	"	100 " "
8	Dy Comm.r Shimoga Dt.	Savings of pay of his Establishment	20 " "	"	20 " "
9	Supdt of Shimoga Jail	Fines &c. Recovered from Jail servants	10 " "	"	10 " "
10	Police Asst Comm.r	Value of service Postage Labels	5 " "	"	5 " "
		Total	20320 " "	5000	25320 " "

No: 2.

Daily Register of Payments kept in the Treasurer's Cash Department.

Folio Treasurer's Register of Payments	Name of the Payee	On what account	Amount Cash Rs a p	Currency Notes	Total Rs a p
		1st February 1876.			
1	Comm.r Nuggur Division	Salary of his Establishment for January 76	2500 4 2	500	3000 4 2
2	Dy Comm.r Shimoga Dt.	Do - Do - Do - Do -	2000 9 8	500	2500 9 8
3	Supdt of Shimoga Jail	Advance for Ration &c. for February 76	3000 65	2000	5000 65
4	Dy Comm.r Shimoga Dt.	Pension for Military Pensioners for January 1876	350 7 3	"	350 7 3
5	- Do -	Rice money - Do - Do -	130 9 5	"	130 9 5
6	- Do -	Pension allowance of Clerk. -	10 " "	"	10 " "
7	Surgeon of Nuggur Division	His pay for January 1876.	200 " "	200	400 " "
8	Dy Comm.r Shimoga Dt.	Supplemental pay of his Establishment for Decr 75	300 9 8	"	300 9 8
9	- Do -	Pay of Furlough Writer &c. for Nov.r & Decr 75	110 " "	"	110 " "
10	- Do -	Pension for Furlough Pensioners for Do Do	95 " "	"	95 " "
11	Supdt of Jail Shimoga	Pay of Jail Establishment for January 1876	1000 " "	"	1000 " "
12	Commissioner of Nuggur Div.n	Supplemental pay of his Establishment for Nov.r and Decr 1875	87 " "	"	87 " "
		Total -	9784 3	3200	12984 3

139 No 3. ~~147~~

Daily Balance sheet kept in the Treasurer's

Cash Department -

1st February 1876.

Balance up to date -	"	"	"	10,000	"
Receipt -	"	"	"	25320	"
Total -	"	"	"	35320	"
Disbursed this day -	"	"	"	12984	14
Balance	"	"	"	22335	1
Viz.					
Bank notes -					
Halves -	1000	"			
Whole -	2200	"	3200	"	
Cash -					
Rupees -	12200	"			
Half Do.	2200	"			
Quarter Do.	2200	"			
Two anna pieces	1200	"			
Copper Coins	1235	1			
Uncurrent coins	100	"	19135	1	22335 1
Locked under the joint Keeps of the Treasury Offr and the Treasurer -			"	2000	"
In the hands of the Treasurer Viz.					
Bank notes.					
Halves -	"	"			
Whole -	200	"	200	"	
Cash -					
Rupees -	1200	"			
Half Do.	200	"			
Quarter Do.	200	"			
Two anna pieces	200	"			
Copper Coins -	235	1	2035	1	2235 1

~~178~~ 117

D

Copies of testimonials of N. C. Venkata Ramiah Treasurer, Shimoga District, Treasury -

---

N. C. Venkata Ramiah
Revenue Head Accountant of Kadur &c.

I was glad to receive your letter and to know that you were getting on well with your duties, I trust and believe that I shall never have reason to alter the good opinion I formed of you when I was in charge of the Kadur District. I always observed that whatever work you did you took pains to do well and carefully, and if you adhere to this line of conduct you cannot fail to secure the good opinion of your superiors, I shall not fail to make enquiries regarding you and shall be always glad to hear of your welfare. The reports you have heard regarding my plans are quite true - I do not return to the Kadur District but continue to do duty until the end of the year, when I intend resigning the service. You will, I trust, remain long in the employment of Govt and rise in it - With best wishes.

Bangalore
9th November
1863

Believe me
Yours faithfully
sd. Percy Gonyn.

No. 75.

Shimoga District
Treasury Office
Shimoga 22nd May 1872

To, The Deputy Superintendent
Shimoga District

149

Sir,

I have the honor to forward for your favorable consideration & recommendation to the Superintendent if you deem it proper and advisable, the application of the Treasurer of the Shimoga District, N.C. Venkata Ramiah's ability and steady habit of working are not unknown to you, and in addition to the high testimony which the Officers of the Commission have borne of him, I beg leave to say that he is a deserving man and well up in the Revenue branch of the administration, as regards the domestic inconvenience which he relates in his application, I may observe that in this respect he has not exaggerated it, and a change of climate will no doubt give him much relief.

I have &c.

Shimoga Dt. Treasury Office - Shimoga 31st May 1873.

(Signed) R. Vijayendra Rao
Treasury Officer
Shimoga Dt.

No. 103.

Copy of the foregoing is forwarded to the District Treasurer N.C. Venkata Ramiah for information with reference to his letter of the 22nd Ultimo. "Sd/" "R. Vijayendra Rao
"True Copy" Treasury Offr.

Extract from letter No: 151/55 dated 22nd June/72 from the Offg Superintendent of Nagar Division to the Secretary to the Chief Commissioner of Mysore -

In reply to the above, has the honor to state that Venkata Ramiah, the Treasurer of the Shimoga District has always given satisfaction and during the time he

he has been there; the offg Superintendent 114
can personally speak to his attention to his
duties and the correct conduct of his work.

× × × ×

Signed I. H.M. Elliott
Offg Superintendent

Shimoga 6th June 1875.

To,

The Deputy Commissioner
Shimoga District.

Sir,

Adverting to the Deputy Accountant General's Circular No. 898 dated 25th February/72 published in Mysore Gazette No. 21 dated 25 March 1872 page 550, I beg to report that M. C. Venkata Ramiah, Treasurer of this District has rendered an entire satisfaction in the discharge of the duties of his responsible office, and I beg respectfully to submit specially for the favorable consideration of the Deputy Accountant General and yourself that he is deserving of having his pay raised from 130/ which he now draws to the maximum progressive pay of Rs. 150/- per mensem from the 1st Instant instead of Rupees 140/- to which he is of course entitled as directed in the Deputy Accountant General's Circular above referred to, in appreciation of his ability and high conduct to which I bear a willing testimony as did one and all of my predecessors.

I have the honor
&c. &c.
Sd/ S. B. Krishnaswamy Iengar
Officer in Charge of the
Shimoga Dist. Treasury

Copy of the Service Register 45

Name — Mundiraz Venkata Ramiah

Father's name — Mundiraz Lachshmumarsiah

Native — Province: Guntoor; Taluk: Repallay; Village: Koorchallapandoo.

Size —

Probable age on first entertainment — 22 Years.

Religion, caste or Tribe — Brahmin.

Marks of Identification —

Date of Entertainment — 1st April 1852.

Service.

Locality or Office	Grade	Pay	Period of Service	Orders or References	Qualifications and remarks by Head of Department Deputy Superintendent or Superintendent.
		Rs as ps	Yrs Mths		
Mysore Comrs Office	Muzroo Munsuddy	12 - -	3 2	Comrs Memo	This is to certify that the bearer Mundiraz Venkata Ramiah has served in the Mysore Commissioner's Office for a period of seven years and eight months, as Gumasta and Munshi and that he has conducted his duties satisfactorily Mysore Comrs Office 7 Sept 1859 J L Pearse Bangalore 23rd Novr 1859 Offg Secretary to Govt
Do.	Do Gumasta	20 - -	4 8 9	Do.	
Do.	Do Munshi	40 - -	2 11 9	Do.	
Do.	Do Head Records Keeper	40 - -	2 5	Comrs order	
Nuggur Division Superintendent's Office	Punchabat Head Gumasta	45 - -	11 25	Supts order	
Do.	Muzroo Accountant	40 - -	1 - 7	Do.	
Do.	Sayer Accta	50 - -	5 23	Do.	
Kadur District Deputy Superintendent's Office	Revenue Head Accountant	60 - -	4 6 24	Do.	A smart intelligent man and a first rate Accountant (Signed) A Lindsay Offg Dy Supt. Kadur Dist
Shimoga District Deputy Supts Office	Treasurer	100 - -		Do.	I have much pleasure in certifying to the highly satisfactory manner in which this Official has performed his duties of Treasurer under my orders. He is a most intelligent Accountant and most trustworthy

I feel sure he would do justic
if promoted to Anuldar, to
duties of that appointment.

(Signed) J. J. Wilson.
Treasury Officer
Shimoga Dt.

Shimoga
19th August 1868.

During the short period I ha
in charge of the Shimoga Distric
Treasury, I had every reason
to be perfectly satisfied wi
the conduct of Venkatarama
and the manner in which
he performed his responsibl
duties. He is intelligent and
is a good Accountant, alway
willing and ready to do any
work given him. He is furth
a very trustworthy person an
with all these qualities in hi
I would wish to hear of his
promotion to some other
higher appointment.

7th September 1869.

(Signed) C Balakrishna
Treasury Offr
Shimoga Dt.

Venkatarama, has, to the
best of my knowledge discha
his duties in the District
Treasury honestly & carefully
and I have had no reason
to find fault with him
during the period I had
charge of the District Treasury
7-2-70. (Signed) H. M. Chapsett
Treasury Offr
Shimoga Dt.

He

145

145

He has always conducted his duties well during the last 2½ years

1.3.75. / signed / A.J. Bruce
Div Comm S.?

1469/43

To.

J. D. Gordon Esquire - C. S. I.
Chief Commissioner of
Mysore

The humble petition of N. C. Venkataramaiah, Treasurer, Shimoga District Treasury -

Most Humbly Sheweth:-

That in your honor's orders no: 469-73. dated 22nd April last, your humble petitioner has been directed to pay a sum of Rupees 3249-15-9 in connection with the defalcations lately discovered in the Pension Department of the Shimoga District:-

2. From para 8 of the proceedings referred to, the orders regarding the recovery of the money from your humble Petitioner, would appear to be final - But he hopes he may be still given an opportunity to state his case - He respectfully claims your honor's indulgence and a patient inquiry into the rules laid down for his guidance.

3.

147 147

3. From the order referred to, and the correspondence upon which it was passed, the following appear to be the grounds upon which your Petitioner has been adjudged to pay such a large proportion of the money embezzled.

I. That your Petitioner in June 1875 deviated from the practice followed till then of paying Pensions in the Treasury, and shows no authority for such departure from practice.

Vide Capt: Cummings letter dated 27th July/77 Paras 7 & 29. Dy: Accts Genl's letter dated 11th Decr 1877. Para 5.

Sent to Dr with Pet.

II. That the money was paid to the Pension Clerk D'Vaz without authority, the proper course being either to pay the Pensioners in the Treasury or to send the money to the Deputy Commissioner and obtain his signature.

Vide Capt: Cummings letter dated 27th July/77 Para 30. Dy: Accts Genl's letter dated 11th Decr 1877 Para 8.

III. That he failed to look after the disposal of the money after it was paid to D'Vaz.

Vide - Para 8 of the letter dated 11th Decr 1877 from the Dy: Accts General.

IV. That the number and amount of these payments ought to have aroused his suspicions.

Vide Para 10 of letter dated 25th July/77 from the Commr's Dy. Division. Chief Commr's order para 5.

X. Your petitioner with your Honors permission proceeds to submit his Explanation on these points seriatim.

Sent to Dr with Pet.

5. Your petitioner begs to enclose specimen forms of vouchers for payment of pensions delivered in the Treasury both before and after June 1875; In so far as the Petitioner had opportunities of knowing neither of these had been authoritatively laid down, and your Petitioner felt that the superseding of the one by the other was at the Option of the Deputy Commissioner and Treasury Officer, against whose orders it was not within his power or province to cavil. The vouchers delivered before June 1875 were receipts by pensioners bearing the payment order of the Treasury Officer, under which the payees received payment of their pensions, whereas the vouchers upon which the pensions were drawn subsequent to that period were abstract bills without the names of the payees. These abstract bills were receipted by the Deputy Commissioner as payee in the words "contents received." and in accordance with the payment order of the Treasury Officer the amounts covered by the bills were disbursed to the Pension Clerk, and his

× marked A

his signature taken in the Disbursement Book as he was the official who kept the Returns and accounts of the Pension Deptt.-

6. The duty of seeing that the authority for paying the money was good, that the signature was genuine and in order, that the claim was valid, rested as it now rests and must rest with the Treasury Officer, who was possessed of ample facilities and data to make these enquiries, and with reference to this point the Petitioner solicits a reference to rules 4 and 5 of the Treasury Procedure dated 17th May 1875, which was also previously in force. These are noted in the margin for ready reference. Your Petitioner's duty ~~was~~ thus consisted to seeing that the Treasury Officer had signed the payment orders, that the nature of the payments were such as to lead to the

* Treasury Procedure.

Payment-

4. Any person having a claim against Government will present his voucher duly receipted and if necessary bearing a stamp-

× × × ×

and laid before the Treasury Officer, who, if the authority be good, signatures true and in order-and receipt a legal quittance, would pass an order in writing for payment at foot of the voucher, care should be taken that all bills and vouchers passed for payments are paid on the same day.

5. It must be remembered that the Treasury Officer has to satisfy not only himself but also the Account Department that the claim is valid, and has further to prove that the payee has actually received the sum charged.

× × × ×

II)

134 150

the inference of their being authorized and that the presenters of the orders were the actual payees. It will thus be seen that the departure from practice did not originate with the Petitioner who is simply a disbursing Official but was directed by the Treasury Officer, who passed the order of payment.

7. Objection has been taken to the payment of the money to the Pension Clerk instead of to the Deputy Commissioner himself. But payments to Clerks and other subordinates on behalf of officers and other payees were made not in this instance alone, but it is the ordinary practice followed in the Treasury where subordinates of the Commissioner, and Deputy Commissioner, Asst Commissioners and various other Officers present their Superiors' bills to be cashed and receive payment. With the limited Establishment allowed to your Petitioner, it is scarcely possible for him to send money to the several officers themselves and obtain their receipts for every item in the Disbursement Book, which is the only one kept for a year and is too important to be sent out of the Petitioner's sight. Formerly even peons who could not count and test money were sent to receive payment from the Treasury

on

on behalf of their superiors, but in 1871 your Petitioner brought these circumstances to the notice of Col: Elliot, Deputy Commissioner, who directed that some official who could tell money and sign in the Book should be sent to receive payment. On the strength of this order your Petitioner considered that he was bonâ fide authorized to make payments to the Pension Clerk on behalf of the Deputy Commissioner. Copies of correspondence in regard to this practice + marked B are enclosed, and the Treasury Books for some years past will also corroborate this statement.

8. Your Petitioner feels therefore confident that your honor having regard to the nature of the duties performed in the Cash Dept. of all Treasuries, and the hurried manner in which the numerous payments have necessarily to be made, that it is not possible for Treasurers to see what becomes of the money made over to the several Departments for disbursement to payees or to do the work of checking the accounts and abstracts, the references concerning which are in a different Department. Your honor must see that beyond noting that the order for payment has been

passed

1st ~~4th~~

passed by the Treasury Officer and the receiver of the money is an Official of the proper Department and a respectable person; Nothing more can be Expected of them. Their position corresponds Exactly with that of a Bank Cashier who pays without inquiry, orders and checks passed by the Manager, and it would be deemed high presumption on their part to question his orders or even to assume any suspicion concerning them.

9. With respect to the last point that the number and amount of these payments ought to have aroused your Petitioners suspicions, he respectfully begs to state that the only Books that are Kept in the Treasury Cash Department are those noted in the margin, specimen forms of which are also herewith submitted. The Registers of Receipts and Payments embrace a variety of items of several Departments, the classification of which can only possibly be and is done in the Account Department and in the Compiling Branch, which in accordance with the Deputy Accountant General's Circular No: 145 dated 28th January 1864 (noted in the margin for ready reference)

Registers of Receipts
do of Disbursements
Daily Cash
Balances Sheet.

marked C

are

are located in a different room altogether and the Petitioner has therefore no manner of control over them. If any suspicion could possibly arise in your Petitioner's mind regarding the amount paid to D'Vaz it could not thus be, from the number and nature of payments made to him. It is scarcely possible for your Petitioner to remember the details of payments made to one man on different accounts in one day, far less to notice difference in payments spreading over months, and that too, when convenient data do not exist, more especially as the rise in the amounts over-drawn monthly was not sudden but only gradual. If any suspicion should arise at all, it must be by the presence of complaints such as of non-payment of pensions &c and by the general character of the official-

So

* Deputy Accountant General's Circular no: 145 dated 28th January 1864, consisting of the following Rules for the Receipt and payment of money and the preparation of accounts in District Treasury.

The principle maintained in the following rules for the receipt and payment of money, and for the record of such transactions in the public Treasuries, is the complete separation of the cash and the account Departments, each being placed under distinct and independent officers. The native Treasurer and the Treasury Accountant who are to be located if practicable in different apartments with entirely separate Establishments and records under the general control and supervision of the Officer in charge of the Treasury.

2. All the payments are to be made in the Treasury through the account Department. The Treasurer keeping such accounts only as are necessary to record the receipt and payment of Cash, and the accountant those which showed such receipts and payments in detail under their proper heads of account, so that the one becomes a check upon the other.

6. Paying out money

The Treasurer will on no account pay out any money without an order signed by the officers in charge of the Treasury. Bills of Exchange and Transfer Receipts, Cheques, Credited Salary Bills, Pay Abstracts and similar documents must be receipted on the back, and in addition a separate receipt must be taken at the time of payment in a Book kept for the purpose in the Cash Department. The Receipt Book is required for record in the Treasury. The original documents in all cases being

III)

~~125~~ 124

Sent with the monthly Treasury Accounts to the Commissioners Office.

So far as your Petitioner's knowledge went, no complaint of non-payment or even of short payments were made. The Clerk was paying pensioners publicly and with the knowledge of the Treasury Officer and all the members of the account Department and Consulting Branch and he was respectably connected, had a house and enjoyed the confidence of the generality of officers with whom he came in contact. Neither your Petitioner nor any of the men and officials of the Treasury Office had thus any occasion for, and he did never suspect the Pension Clerk, who was in no way under his orders until the fraudulent accounts and forgeries were detected.

10. Your humble Petitioner most conscientiously represents that he never so much as dreamt that the documents cashed were fictitious ones, or otherwise he would have been the foremost man to bring them to light. There was no motive nor reason for your Petitioner knowingly permitting the fraud inasmuch as the Petitioner had no manner of sympathy with D'Vaz in caste, creed, or religion, and the Petitioner being a guaranteed servant,

he

he was conscious of what personal risks he had to run if he identified himself with a dishonest act: It will be also seen in a subsequent case tried by major W. Hill 1st Class Dpty Commissioner of this District, of defalcations in the Saving Banks money carried out at the same time by a brother of D'Vaz, that your Petitioner has been cleared of any participation in these transactions, they having been made without his signature which was necessary being obtained.

11. The foregoing explanation, your humble Petitioner trusts, will meet with your honors acceptance. Your Petitioner is the scion of a family, the members of which have served the British Government with honesty and distinction, and he has personally served 26 years faithfully and conscientiously as will be seen from the enclosed copies * marked D of testimonials and he is now close upon an age at which he hoped to retire with a pension. The salary allowed to him was barely sufficient for the maintenance of his large family, and did not admit

8

of any large Savings which would enable him to meet such a heavy demand which is equivalent to his pay for two years. Under these circumstances he confidently craves your protection under a hope that your honor will be graciously pleased to remit the very heavy penalty which has been inflicted upon your Petitioner.

For which act of justice your Petitioner as in duty bound will ever pray.

Shimoga
8th July 1878

A. C. Venkataramiah
Treasurer
Shimoga District
Treasury

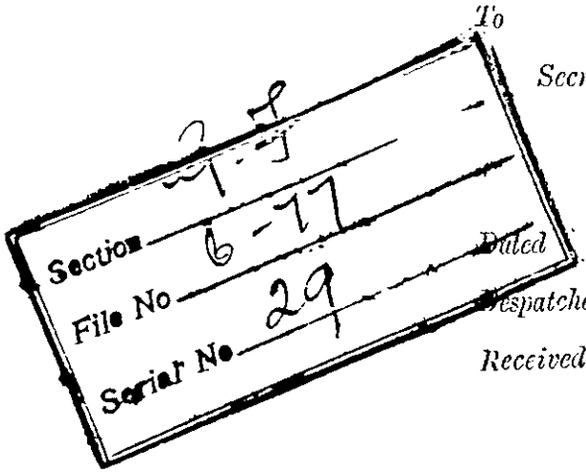
17

1878 .

04632

From The Commissioner
Nagar Dy

To
Secretary to Chief Commissioner,
General Department.



Dated 13th
Despatched 15 July
Received 18 July

ENCLOSURES NO 1

General No. 32/
C. No. 36 } 1878-79.

Has the honor to forward for submission to the Chief Commissioner, a letter addressed to the Secretary by Mr Cunningham Special Assistant Commissioner, regarding the Pension Department grants in the Shimoga District.

Commissioner
Nagar Dy

Copy has been taken & sent to the Asst Commr Sagar by 19/7

Asst
Ist.
20-7-78

yes. 19/7

147

From

Lt. J. Cunningham CS
Special Assistant Com.

To

The Secretary to the Chief
Commissioner of Mysore

Camp. Yerballi
8th July 1878.

Sir

The Chief Commissioner having expressed his willingness to receive explanations from the Officers concerned in the order of the Chief Commissioner No. 461 F3 dated 22nd April regarding the Pension Department defalcations in Shimoga, I have the honour to request that you will lay this letter before him.

2. The matter has been reported according to the Deputy Accountant General's view, and I hope I may be allowed, in addition to submitting explanations of my own conduct in the matter, to offer some observations on the general question

3. I believe Mr. Hudson is wrong in stating that "in Mysore the Deputy "Commissioner of the District, or "any assistant Commissioner "acting on his behalf is held to be "the Officer in charge of Military Pen- "sioners" If there is any rule under which an Assistant Commissioner, not in charge of the District, is held to be in charge of Pensioners, it is one which, to this day, I am unable to discover, and I submit that whatever responsibility the assistant Commissioners have incurred

in

in the matter, it is not that of the Officer in charge of Pensioners

4. Nor, I wish to submit, have the Assistant Commissioners incurred the responsibility of the District Officer. The Government of India, in circular No 3734 dated the 30th September 1869, declare that Deputy Commissioners are responsible for defalcations committed in District Treasuries, so much so that the appointment of an Assistant Commissioner to the immediate Charge of the Treasury Office does not relieve them of the responsibility. But the present order of the Chief Commissioner, based on the recommendations of the Deputy Accountant General, has the effect of allowing the Deputy Commissioner to evade his responsibility by getting an Assistant to sign his bills for him, so that the Deputy Commissioner who does no work will incur no responsibility

5. The Assistant Commissioners who signed the bills for the Deputy Commissioner had no authority to inquire into, nor the means of knowing the want of attendance to Rules in the Treasury Office, from which, in the first place, the possibility of committing the frauds sprung

6. These.

6 These considerations, which were not, I think, placed before the Chief Commissioner, will I trust lead to the conclusion that he has been led into doing an injustice — if I may be pardoned the use of so strong a phrase, — in making no difference between the responsibility of the Deputy Commissioner and that of the assistants who signed bills for him, and I have the honour to request that in reconsidering the question of the distribution, the defalcations be exhibited as they occurred under the Several Deputy Commissioners. I do not make this request in order to avoid responsibility, indeed I believe it to be against my own pecuniary interest, but I feel bound to enter a protest against an order which I believe to transfer my responsibility onto the head of my assistant.

7 I wish now to submit for the consideration of the Chief Commissioner that the causes whereby the fraud was possible are these (1) Laxity in the office of the Pay Examiner, (2) Negligence of the Deputy accountant General (3) Belief of the Deputy Commissioners that

that every one was doing his duty when no one was and (4) total disobedience of orders in the Treasury Department.

8. It required all these separate circumstances to allow of Gregory d'Vaz swindling as he did, and his proceedings were the result of a deeply laid and carefully planned scheme. The first action in 1875, it will be observed was while Mr Benturi was away: the change in the method of paying pensioners was simultaneous with a change in the head of the office. d'Vaz calculated on Mr. Benturi forgetting, during his three months' leave, the custom in force before he left. He was right. The new practice introduced never seems to have struck him as strange. With the opportunity as good then as afterwards, so far as the District office is concerned, however, d'Vaz did not begin to take the money until Feb. ruary 1876. During this interval he was testing the other

Officers.

officers having made himself sure of all he proceeded to work. This was not a fraud that would have been detected by the signing officer questioning a bill.

9. In the Chief Commissioner's order is the remark "It "is strange that the Pay "Examiner should have failed to "detect the irregularities con-"nected with the abstracts sent "to him for the months of June "to November" but the Pay Examiner did detect the irregularities when he looked at the accounts. His audit however takes place months after it ought to be held. Without this delay the continued fraud would have been impossible. This system is still in force; the audit statement of the Chitaldroog District for the month of September 1877 is dated 21st May 1878.

Capt Cumming to DAG Cumming has already been asked for explanation. No reference to Pay Examiner's remarks

10. If this is according to order I submit that the system should be changed, for such an audit is of no practical value as a check, but, if this long delay is owing to the negligence of the Pay Examiner, I submit that an order which leaves out of the reckoning his liability for frauds incurred by reason of his negligence cannot be a final disposal of the case.

11. The

11. The Chief Commissioner has already noticed the negligence which was displayed in the Deputy Accountant General's office; I submit that, contributory negligence being proved against the Deputy Accountant General, he too should appear in the list of those liable to make good the damages.

12. I am I trust within my privilege in placing these considerations before the Chief Commissioner before I come to my own case. In the belief that no money was paid except by the Treasury Officer, and that no error in accounts or absence of vouchers could occur without immediately being checked and brought to notice, I had reason to believe that the signing of the bills, with all these checks and safeguards, was the least responsible of all the chain of duties connected with the Pension Department.

13. Abstracts were placed before me on several occasions and my signature was obtained on the assurance that they were abstract returns for the information of the Superintendent of Pensioners, and the abstracts

The word [illegible] must rely on the Dep Comm to sign the bills when themselves by Deputy, as responsible for the correctness of the bills. I express however that I think he C. Ls have a strong argument to maintain that the Dep Comm, and not the Acc Comm who signs the formers, for the Dep Comm's convenience, is legally responsible officer of

This Letter not before Hon Justices I think

abstracts were afterwards changed into pay abstracts, my signature into a receipt, and the money was drawn on those; and this most patent fraud passed both the Treasury Officer and the Deputy Accountant General, and took over six months to be detected by the Pay Examiner.

14. I do not pretend to shew that I took every possible precaution in satisfying myself with the correctness of all the documents I signed, but I do not think I should be held responsible for forgeries afterwards committed in respect of those documents, and the laxity of the several officers which made it possible to draw money on the forgeries

15. In extenuation of my own want of caution I have the honour to submit that the whole system is such that the Deputy Commissioner can only in rare instances satisfy himself personally of the correctness of his returns. It is admittedly impossible for the Deputy Commissioner to be the paying officer, and that duty is handed over to the Treasury Officer, but the Deputy Commissioner is

still

still styled the Officer in charge of Pensioners, and the monthly returns, muster rolls, bills and all pension papers are sent, if not by him, in his name. Moving about as he continually must be in his district, he must take the information conveyed to him for the preparation of the pension papers on trust from his subordinate, and while absent from Head Quarters he must submit to the returns being sent by his assistants, though in his name.

16. Work that is done by anybody, who happens to be at hand is inevitably badly done. That Everybody's business is Nobody's business is an old saying and a true one. Thus it was and is in the Pension Department, the carelessness resulting cannot be got rid of while the system remains the same, without changing human nature.

17. The only way to do satisfactorily the pension payments is to put the pensioners in charge of the one Officer who can personally do the work, as is

is done in Regulation Provinces
the Treasury officer, and to
put an end to a system under
which half the Pensioners at
Head Quarters may be mustered
by one officer, the other half by a
second while a third may be
called on to sign the muster roll
and pay abstracts.

18. About the part taken by
the Treasury Officer and Treasurer
I only wish to conclude with one
remark on Mr Hudson's argu-
ments That officer says "But
for the fact that the Treasury
Officer Mr Bunturi and the
Treasurer Venkatramayya
deviated without authority
"from the former practice of
"paying the pensioners
"themselves at the Treasury
"they might very fairly have
"repudiated all responsibili
"ty" but a little consideration
would have shewn him that
but for this unauthorized de-
viation from duty the frauds
would have been impossible
unless these officers were ac-
tual participators in them,
and that it is only by plead
ing direct disobedience of

orders.

11 ~~35~~ 7 1878

orders that they can escape
criminal responsibility

I have the honour to be
Sir
Your most obedient Servant

J Cunningham
C.S.
Special Assistant Comm

Through the Commissioner
Nagar Division

Confidential

187 [illegible]

From

The Secretary to the Chief Commissioner
of Mysore

To

The Deputy Accountant General in Mysore

Dated Bangalore 15th July

Despatched

Received

Enclosures No. 1

General No. 2882 / G. No. 420 } 1878-79

Deputy Accountant General's letter No. 1905 dated 4th July 1878. on the subject of Mr. Mahomed Hussein Banturi's deposits in the Government Savings Banks during March & April last amounting to Rs 1,100.

With reference to the above, forwards herewith, in original, the deposition taken by the Commissioner Nagar Division from Mr. Mahomed Hussein Banturi, for

Defaulter a Mr. Court
Name reported
12 Treasury Officers & Banks
No response of the Depts
with reference to the
letter

18/7/78 — 15/7/78

To Chief Comm
ask the Comm
to take further inquiry
in the direction indicated
by the D.A.G. and to
send the answers he
receives

Addl Dy 19/7/78 BG

19/7

Meanwhile Mr Banturi
may be required to
pay up in full, the
amount required
from him at once

Addl 29/7/78 BG 19/7

Section
File No
Serial No

159

any remarks the Deputy Accountant General may have to offer.

By order
Henry Selby
Secretary.

Confidential

I return the Enclosure W.L.
I noted with Wonder at
the coincidence between the period of Mr Bunbury's
Warrants (in June or July 75) and the commencement
of the Daily pecuniary frauds of Mr Shenton, the first
of which has been traced to January 76. (2) His Reply to
the 3rd Qu. can hardly be accepted from one who has
been in charge of Treasury some years, and ought
to have known "the advantage of placing every
kind of Savings Bank" only before their Juris-
diction of keeping no private accounts, as
he says in answer to Qu 4. it also suggests
He requested that the Comptroller did not pursue
his enquiries further as to the time when Mr Bunbury
commenced accumulating savings from his pay, but
which he says (para 2) he "remits to his wife" whether
it was from Albany where he first kept them,
Perth when & from where he got them -
I have obtained a list of the Notes which he sent
to Albany, & will ask His Excellency the Governor
to cause Inquiry to be secretly conducted with any
Persons (confidentially) to ascertain from the date
of issue whether any of these Notes were paid in Perth
& whom. I shall request to carefully compare the Numbers
of the Notes with those sent to Mr B. by his Brother

Mr Forrest has undertaken to see Mr Shenton respecting the Notes

1878. C/733/42

From The Commr Nagar Dn

To Secretary to Chief Commissioner, General Department.

Section 6-77
File No 32
Serial No

Dated 18-8
Despatched 20-3 July
Received 23-3 "
Regd 24-3 "

ENCLOSURES NO. 2

General No. 366 } 1878—79.
No. 53

In continuation of this office Ltr No 251/116 dated 22nd Ultimo, on the subject of the late audit of Pension accounts, I have the honor to forward copy of Shimoga Deputy Commr's letter No 36 dated 14th Instant, together with its enclosure (to be returned), bringing to notice similar delay in auditing the accounts for September 1877.

I have &c
Commissioner

Return the enclosures as called for in Secretary's Office Memo No 257 of 22nd Inst.

Comrs - Mahe

Call for the relative Audit Memo from the Pay Office Madras dated 10th Inst

Ch/ 25/7/78

Ch/ 25/7/78

Ch/ 31/7/78

No 36 Deputy Comm's Office Shimoga Dt.

171 Dated 14th July 1878.

To

The Commissioner

Nagar Dt.

Sir,

Adverting to the recent embezzlement in the Treasury by the late Peruvian Writer D'Vaz, I have the honor to submit a statement shewing the result of Audit for the month of September 1877 received on the 10th of this month, and to observe that if Audit is made after such a lengthened period as ten months every facility will be afforded to evade detection of any embezzlement that may have occurred or over payments made by an oversight.

I therefore request you will be good enough to move the authorities for Audit being made a little earlier than done at present.

I have the honor &c

Jno W. Hill

Deputy Commissioner in Charge of Military Quarters Shimoga Dt.

True copy

Commissioner

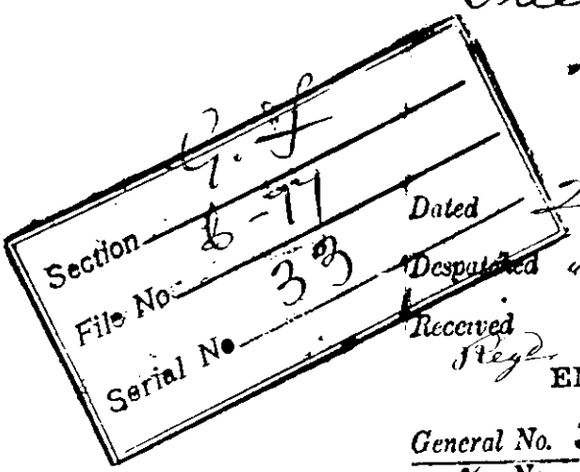
1873.

From

The Secretary to the Chief Commissioner
of Mysore.

To

The hon'ble Nagar
Dy Acct General



ENCLOSURES NO. " —

General No. 3026
Z No. 26

Directing that the full amount of money due by Dr Mohamed Hoosein Benhur on acct of the late Treasury defalcations be recovered in full without further delay

7.

No 115

General N: 3026
F. 26

Dated 20th July 1878.

Mess
C.C. No. 4490 87
24
F. Jan 7 78

Order

In Captain Ozeri
his Suspension from
the Command
has been, this day
held Home Station
Expected pay stop by
Instalment in Terms
of Rs 1854-7-7 Due
by him on app[roa]ch
Treasury & Defalcation
Command Complete stop,
& this Letter
to be sent thro
Received, from the
Office Mess Jackson
Adjy

To Comm[ander]
Bombay
20/7/78 Dockyard

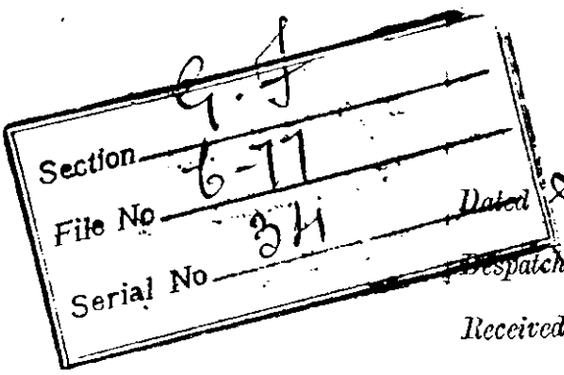
1878.

46

From

174

To The Deputy Accountant General in Bangalore



Enclosures No 3 / Docket / Memorial with accts

General No. 3053
No. 456

Docket No. 317/132 dt 12th July 1878, from the Comptroller Dr, submg a Memorial from Vattaramangalam Reddiar, Shimoga District, praying for Remission of the penalty imposed upon him in C.C.O. No. 467/3 dt 22nd April 1878.

Forwards the above, together with its Enclosures, to the Dy Accountant, for Opinion -

/By Order/

20/7/78 N.L.

Secretary

A.

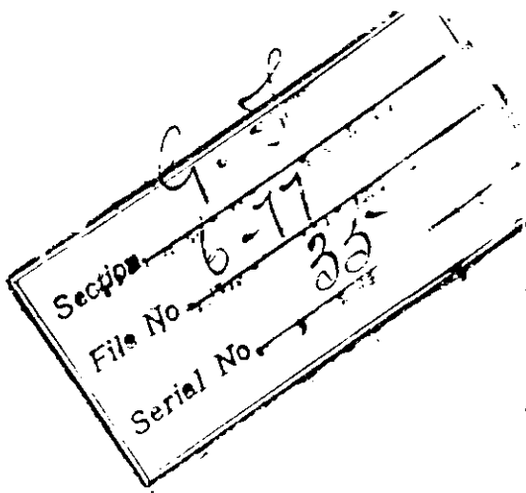
48.

1878.

17

From. [illegible]

To The Dy Accountant General



Dated Ballyshannon 22nd July 1878

Despatched —— " —— " ——

Received

Enclosures No. Docket
1 letter

General No. 3052

G No. 455

Docket No 321/136 of 13th July 1878 from the Comptr Lagan Dn. transmitting a letter addressed to the Secy. by Mr. Cunningham, Apl. Accountant, regarding the Real Estate of Lands in the Lagan District Treasury

Under the above letter is required to enclose, for the information of the Dy Accountant, the Docket on the subject of Mr Cunningham's Service pension signed by Mr Cunningham in token of his receipt of the same.

20/7/78

I am directed by the Commissioners of Public Works in Ireland to return herewith the Docket and letter from the Comptr Lagan Dn. referred to in the margin hereof.

W. Secretary

Dy Secy

H.

June 1878. No 33

From

The Secretary to the Chief Commissioner of Mysore.

To The Commissioner Mysore Dr.

Section
File No
Serial No

Dated Bangalore 26th July 1878

Despatched " 1st August "

Received Aug.

ENCLOSURES NO. 2 Statements

General No. 3199

Comptr No. 346/53 of 18th July forwarding Copy of letter from the Dy Comptr Shimoga Distt with its Enclosure — bringing to notice the delay in rendering the Accounts for Sept 1877 —

Returns the Statement rcd. with the above, as well as that rcd with Comptr No. 251/111 of 22nd June 1878, and states that the Visiting Audit of these Accts by the Dy Accountant Officer Mr. Rice & the Subject was referred to the Govt on the 10th instant —

Secretary

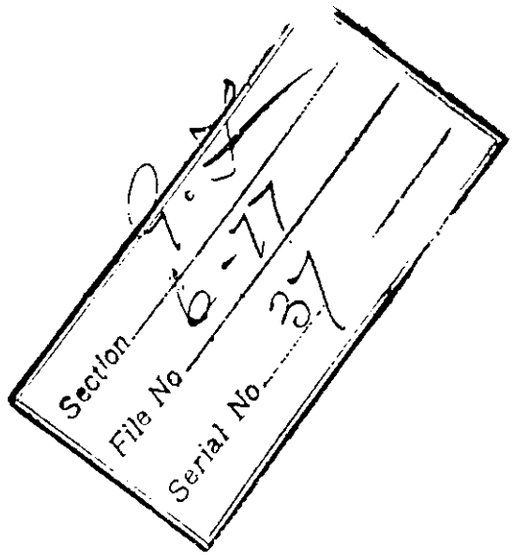
25/7/1878

177

1878 C.1894.
36

From The Deputy Commissioner
Kadur Dist.

To
The Secretary to Chief Commissioner of Mysore
General Department.



Dated 30th.
Despatched 31st
Received 3rd Aug

ENCLOSURES NO. 1.

General No. 9,882 } 1878—79.
Vol

Submitted for favorable consideration of the Chief Commissioner his explanation in connection with the Excise frauds committed in the Shimoga Distt Treasury

Dy Commr to Explain 16th August 78

This may be referred to the Collector & Asst: Commr: of the 3rd Division & Thimmappa Naik for his remarks

4/8

Yes. ask him to report on them all together.

13/8

Drafted
16/8/78
GB

178

S-J.409.

No. 41. 12th 1878.

0.7948.
107

From

The Deputy Accts. General in Mysore.

To

The Secretary to the Chief Commr.,
General Department.

Section 7.J
File No 6-7
Serial No 38

Dated 6th August 1878.
Despatched 6th " "
Received 8th " "

Enclosures No. 1 Memo. 1 Pkt. from Nagar. 1 Letter from Mr Cunningham. 1 Sealed Packet containing Counter relating to the demand against Mr W. J. Cunningham.

General No. 2579

No.

Returning herewith Mr W. J. Cunningham's Counter Petition

Sub. to Chief Comm.

G.W.L. 9/9

Says that in full consideration of what he has urged & of the circumstances of the case I am not disposed to relieve him of the liability imposed on him which is I think just & proper.

HG 13/9

H.S.
14.9.78

Deputy Accountant General's Office
Bangalore 6th August 1878

From The Deputy Accountant General
To The Secretary to the Chief Commissioner
of Mysore
General Department.

Sir,

I have the honor to acknowledge
receipt of your letter No 3052/4550 of the
22d ultimo requesting my opinion on the
several points urged by Mr Cunningham
in favor of his exemption from responsibility
for the recent defalcations at the Shemoga
District Treasury.

(Herewith returned)

The first 6 paras of Mr Cunningham's
letter treat of the responsibilities of the Deputy
Commissioner of a District. It is quite
true as he urges that the Government of
India has declared "that the appointment of
a Subordinate to the immediate charge of
a Treasury in no way relieves a District Officer
from responsibility", but he has omitted
to point out that in the same orders the Govern-
did not hold the District Officer solely
liable

See Notification published in the Mysore Gazette p 150 of 19 October 1869

for the frauds which formed the subject of the
Ruling. The loss was directed to be
Recovered from him and from the Officers
thro' whose fault it occurred, and it was
added that "as a further punishment the Officer
in immediate charge of the Treasury, when
the frauds were committed, will be deprived
of promotion for 2 & 3 years respectively."
It is obvious that the responsibility imposed
on a Deputy Commissioner cannot be held
to absolve an Assistant Commissioner from
the consequences of neglect on his part in the
performance of duties delegated to him by
his Superior Officer.

But in Mr Cunningham's Case
the majority of the Abstracts for which he
has been held liable, that is 15, were signed
by him as the Officiating Deputy Commissioner
of the District, an Office which he held from
19th April to 18th July 1876, and only 3 of them
as Assistant Commissioner "for the Deputy
Commissioner" The particulars of payments
are

are given in an Annexure. Altho 10 out of the 15 pension Abstracts referred to were supported by Muster Rolls certified as correct by Mr Suba Rau Assistant Commissioner, 8 of them were altogether disallowed owing to the pensions having been previously drawn or the men named being dead or fictitious. 2 pension Abstracts and 3 Price money bills were partially retrenched on similar grounds. The 5 unsupported Pension Abstracts were also wholly disallowed.

Mr Cunningham urges in his 13th para that "Abstracts were placed before him on several occasions and his signature was obtained on the assurance that they were Abstract returns for the information of the Superintendent of Pensions, and the Abstracts were afterwards changed into Pay Abstracts and his signature into a receipt." But turning to the Abstracts themselves which I submit herewith, the headings it will be seen are plainly written as "Abstract of Pay", without erasure

* the objection admitted

or other appearance of alteration. I apprehend Mr Cumming's memory has misled him on this point, and as the nature of a Pay Abstract must have been well known to him, I submit that he was bound to satisfy himself that the pensions entered in them were properly due. This he could and ought to have done by examining the Register of pensions, and their Certificates or Tickets, especially with regard to the items represented as arrears for several months, which form the bulk of the items, namely, Rs 565. 11. 9. He says in his 14 para "I do not pretend to shew that I took every possible precaution in satisfying myself with the correctness of all the documents I signed" - but he does not tell us what precautions he did take. The admission made in his 13th para (already quoted) indicates that he accepted them merely on the assurance that they were not "pay Abstracts" - It is very probable that the words "Contents passed" were written on the face of the Abstracts afterwards, but

but the mischief was done when Mr Cunningham signed them, as his signature enabled the Accountant D'Vaz to produce an authority to the Treasury for demanding the amounts. The Treasurer's omission to obtain a proper discharge on the back of the Abstract from Mr Cunningham himself, coupled with the other circumstances, throws the responsibility, as already ruled, mainly on that Official, who has been called upon to pay half the loss which Mr Cunningham's liability has been fixed at one fourth.

Mr Cunningham might with more justice urge in respect to the Abstracts which he signed on the faith of Muster rolls certified by a Mr Subarow, that his liability may fairly be transferred to the latter Officer for payments charged on account of Pensioners who had died, but I find that only 16 Rs were paid under these conditions. The bulk of the demand is on account of pensions wrongly charged, having been previously paid (tho' the pensioners

named

names were entered in the Muster roll attached/and on account of fictitious Abstracts unsupported by Rolls. In both cases Mr Cunningham could have detected the frauds had he referred at the time of signing to the Register of Pensions or the Pensioners Certificates or Tickets wherein pensioners payments were required to be noted as in the case of ordinary Civil pensions. He does not appear however to have known the system, for he says in his 15th para that "it is such that the Deputy Commissioner Can only in rare instances satisfy himself personally of the correctness of his returns."

It is to be regretted that Mr Cunningham did not make some effort to check his subordinate when called upon to sign the Abstracts which led to the fraud.

It does not appear to me however that Mr Cunningham has shewn sufficient grounds for relieving him of the one fourth share of the liability which has been allotted

allotted to him in the Chief Commissioners orders.

I have the honor to be,
Sir,
Your most Obedient Servant.

[signature]

Deputy Accountant General
of Mysore

No. 41. 187 .

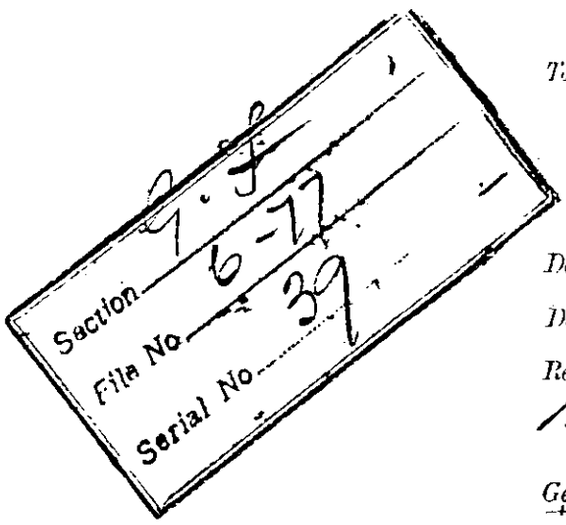
0 2079. 116

From

The Deputy Accts. General in Mysore.

To

The Secretary to the Chief Commr.,
General Department.



Dated 13th August 1878

Despatched 15th " "

Received 15th " "

Regd 16th " "

Enclosures No. 3

General No. 2641

No.

Submitting his report on the petition of the Treasurer of the Shemoga Dt regarding defalcations at the Shemoga Dt Treasury

Secy
4/9/78

Tell the Treasurer that I see no ground for relieving him of the liability imposed by my previous order

HG
13/9

16/9

HG
14.9.78

187 - 17 - 17

Deputy Accountant Generals Office
Bangalore 13th August 1878

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commissioner
General Department

Sir,

I have the honor to report on the Petition of Venkataramanyah Treasurer at Shemoga, enclosed in your docket No. 3053-456 of 22nd ultimo in which the Petitioner endeavors to exonerate himself from responsibility in respect to the defalcations which occurred by the fraudulent payment of Military pensions at the Treasury

/Enclosures returned/

2. The Treasurer admits /para. that previous to the commencement of the frauds the Vouchers delivered to him for payment were the pension receipts, whereas those on which he subsequently

subsequently made payments were Abstract bills, the amount of which be paid in lump to the Pension Clerk, but he does not attempt to shew any authority for this change of practice, which forms one of the strongest grounds for holding him liable for the consequences.

3. The Treasurer is moreover in error in stating that the Abstracts were "receipted" by the Deputy Commissioner. The words "Contents" received" appear to have been inserted, as they are commonly in all pay bills, above the signature of the Deputy Commissioner, but to be duly receipted they should have been so on the back also, before payment to bearer. This is a well known custom and should have been insisted on by him, more especially when he was deviating from the previous practice of taking the pensioners' receipts in the Treasury book

On

On examining the Establishment and other bills disbursed at the Treasury for 6 months from January to June 1876, whilst these frauds were being perpetrated on insufficiently discharged Abstracts, I find in every month tho' not in every instance that a proper discharge was obtained on the back of the Establishment bills of the Commissioner, Deputy Commissioner, and other Officers.

The Treasurer urges /para 7/ that "payments to Clerks and other subordinates on behalf of Officers and other Payees were not made in this case alone, but it is the ordinary practice followed in the Treasury when subordinates of the Commissioner, Deputy Commissioner, Assistant Commissioners and other Officers present their Superiors bills to be Cashed and receive payment." But it may be remarked that altho it may have been safe to make over the amount of a regular Monthly Establishment Bill, whether duly receipted or not, to a known Official of the same Establishment for distribution, the case was

different

different when without such a discharge,
Pension Abstracts varying in amount
and without the names of pensioners
were presented at various periods of
the months, in unusual numbers.
The Treasurer appears in short to have
performed his important duties in a
perfunctory manner, and altho there is
nothing against his character for integrity
he appears to me to have failed to
shew good cause for being relieved
of his share of responsibility —

I have the honor to be
Sir
Your most Obed[t] Servant —

W Middleton

Deputy Accountant General
of the Treasury

Memo of Demand against Mr. R. J. Cunningham

Date of Abstract	Pension Abstracts or total Amount	Amount drawn	Amount disallowed	
21st April 1876	Pension of 3 privates.	12.	✗ 12 (dead)	No Roll
1st May "	29 men for March / for April	216	68 dead 12 / Previously drawn 56	Muster Rolls attached Certified by Mr Subaron
1st May	3 Men for April	15	✗ 4 dead	
1st May	4 Men	22	22 fictitious	
17th May	1 Man - September 1875 to April 1876	56	56 fictitious	No Roll
1st June	3 Men for May	12	12 Previously drawn	Muster Roll attached as above
14th "	3 Men for March April & May	43	43 do	do
16th "	6 Men April & May	34	34 do	do
16th "	1 Man January to May / 3 Men for May	72	72 fictitious	No Roll
	4 Men	25.	25 do	No Roll
1st July	1 Man Jany to June / 3 for June	42.	42 Previously drawn	Muster roll attached as above
10th "	1 for May / 4 for June	43-5-10	43-5-10 do	do
4th August	1 Man for May June & July	120	120 Previously drawn	Muster roll attached as above
7th "	1 Man from March 1875 to July 1876	111-2-11	111-2-11	do
14th	1 Man from March to July / 3 for July	75.	75 do	do

Total of Pension Abstracts 739-8.9

Rec

Date of Roll	Rice money	Amount drawn	Amount disallowed	
1st May	For 6 men	5. 11 4	3. 12. 8	Some men dead
Do	For 25 men.	53. 1. 4	7. 9 4	Some previously drawn for
			1. 14 4	One not entitled
12 June	For 11 men	25. 6 4	25. 6. 4	
		Total Rice Money	38. 10. 8.	
		Grand Total	778. 3. 5	

1/4 Demand from Mr Cunningham 194. 8. 10.

Deputy Accountant General
of Lagos

1878. 53.

192

From 188

To The Dy Accl Genl in Mysore

Section
File No 6-77
Serial No 40

Dated 16th August.
Despatched 17 12
Received

Enclosures No. 2

1 Letter No 982 from Dy Comm. Kadur
2 with its enclosure No 4017 from Secy: 158

General No. 3798
f No. 564

Letter No 982 dated 26th July 178, from the Deputy Comm - Kadur District, submitting his explanation in connection with the Pension frauds committed in the Shimoga District Treasury.

Referred in original to the Dy. Acct Genl for his remarks ~~in connection~~ with Mr. Cunningham's letter on the same subject, and requests that both letters may be reported on at one and the same time.

"By order"
Ry 15/8

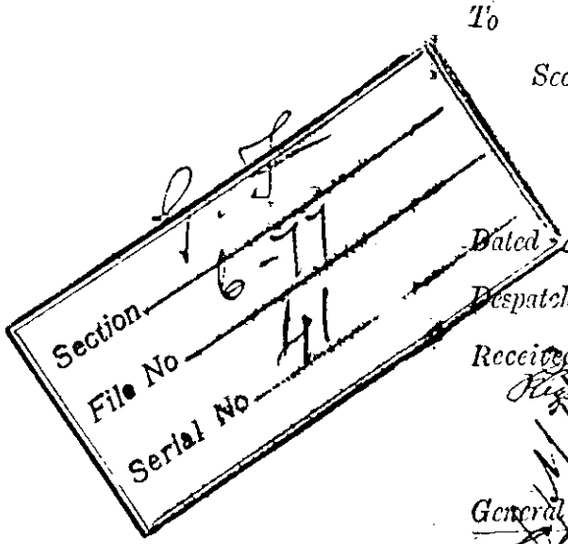
GR

19444

General - 1878. 0.2455.
160

From The Commissioner,
Nagar division.

To
Secretary to Chief Commissioner,
General Department.



Dated 4th
Despatched 6th September
Received 10th "
Regd 11th "

ENCLOSURES NO 1

General No. 460
No. 277 } 1878—79.

Has the honor to forward herewith for the information of the Chief Commissioner, Copy of docket No 509 dated 30th Ultimo from the Deputy Commissioner Shimoga, and of its enclosures, regarding the discovery of further defalcation in the Shimoga District Treasury.

Commissioner,
Nagar division

MYSORE
D.A.G.'S
OFFICE
12 SEP 78

Encl Reports &c as noted
to Record
by Mr Clerk
16/9 Sec

22

I suppose [illegible] extent of the results of Mr Warren's release of the beds owing to his several reports [illegible] work [illegible] offer

A W Miller

13.9

The [illegible] expect [illegible]

1878. 192

From The Deputy Commissioner,
Shimoga District.

To The Commissioner,
Nagar Division.

Dated 30th August 1878.

No. 509.

Has the honor to forward copy of letters dated 24th and 27th Instant, from Wm. Barrow reporting the discovery of further defalcation in the Shimoga District Treasury.

Signed W. Hill
Deputy Commissioner
Shimoga District.

Shimoga, 24th August 1878.

From Wm. J. R. Barrow,
Examiner of Accounts.

To The Deputy Commissioner
Shimoga District.

Sir,

I beg to report that in the examination of the accounts for September and October 1876, I found that Rs 22-14-0 remitted by the Deputy Conservator of Forests, with advices No. 205 and 275 dated

dated respectively the 16th September and 17th October 1876, had been embezzled.

To cover the amount embezzled the late Head Accountant had issued two receipts numbered 123 and 189 duly signed by the Treasury Officer, purporting to set forth that the Rs 23-14-4 had been credited in the Shimoga Taluk under No 10 Local Remittances on the 29th August and 9th October 1876 as Forest Savings, and directed that payment may be made on the receipts, and credited per contra to III Forests. The authority for the transfer credits were supported by Chellans Nos 66 and 111. Care was however taken to include in the Chellans the numbers of the Forest advices, with the view, no doubt, that there may be no difficulty in obtaining the Treasurer's initials to the Treasury receipts which according to rule have to be granted. The transfer credits covered the embezzlement and the granting of the receipts to the Deputy Conservator left no grounds for suspicion.

He had next to turn his attention to devise means to avoid detection in the Deputy Accountant Generals Office against the false debits made under No 10 Local Remittances on the two receipts already referred to. This

was

ii) was effected by entering in his statement of debits under Rs 10, items which had been credited in another Taluk in previous months and were outstanding at that date as also by overdeductions under the same head in the district Ledger.

I further beg to report that in communicating these misappropriations to the Deputy Accountant General I had mentioned that a departmental enquiry had been instituted by you regarding the alleged mis-appropriation and recoupment of Rs 1,796 between the months of March and May 1875.

I beg &c

/Signed/ J. R. Barrow

"True Copy"

/Signed/ W. Hill
Deputy Commissioner
Shimoga District

Shimoga, 27th August 1878

From

Mr J. R. Barrow
Examiner of Accounts.

To

The Deputy Commissioner
Shimoga District.

Sir,

In continuation of my letter of the 24th Instant

1

I have now to report a further embezzlement of Rs 39-11-8 in the month of November 1876. The late Head Accountant F. D'Vaz had received Rs 26/- which had been remitted by the Police Assistant Commissioner and the Nazir of your Court, as noted in the margin for the issue of cheques on the Amils of Sagar and Sagar and had appropriated these sums. To cover these mis-appropriations he had issued receipts signed by the Treasury Officer, M.V. M. A. Bintory directing that these receipts be credited (as credit had been afforded for these sums in the Taluks under No. 10 Local Remittances) and credited per contra for the issue of Cheques on the Taluks, for the amounts and in favour of the parties named in the challans. The balance Rs 13-11-8 was drawn in Cash by F. D'Vaz on a receipt signed by the Treasury Officer setting forth that the amount was payable to the Superintendent Shimoga Jail on account of furniture supplied to the Moonsiff of Ananthapur and that it had been credited in the Sagar Taluk on the 31st October 1876. F. D'Vaz has receipted the Treasurer's receipt book for the amount.

To avoid detection in the Deputy Accountant General's Office, he debited

Rs. 1-12-4 remitted by the Police Assistant Commissioner with Yadi No 625 of 1-11-76 for a cheque in favour of the Amildar of Sagar.
Rs 13¾ remitted by — do — with Yadi No 628 of 4-11-76 for a cheque in favour of the Amildar of Sagar.
Rs 11-4-4 remitted by the Nazir of the District Court with Hulla No 27 d/6-11-76 for a cheque in favour of the Amildar of Sagar

debited No 10 Local Remittances in excess with Rs 21-9-7 ——— and less credited the same head with Rs 8-2-1.

I beg to remain &c

/signed/ J. R. Barrow

"True Copy"

/signed/ W. Hill
Deputy Commissioner
Shimoga District.

"True Copies"

Commissioner,
Bagar Division

Cmdt.

Secret No 4364 } 78-19
Secret 47 }

L.C.O. 195/

Mysore Ch. Comrs Office
Bangalore 5th September 78

To Colonel Keyser &c

Sir

I have accordingly the papers
transmitted under cover of your
D.O. Lr No Cunningham dt
24th ult. I am directed by the
Chief Commissioner to say
generally with reference to the
subject of the disturbances of
which Bulletins were issued by
the Mysore Durbar Vakeel and
of the complaints
Durbar Vakeel as suspected
of being supplicants, and
copies of the Bulletins
& Memo of the Chief Commr
Order -

Any further instructions, in
case Comr Mr H. Bruton did
Editor of the Spectator
placed under suspension

10 Depositions taken by Capt Thomson Dist Supt on the subject of the murder of the Amildar of Kolar in 1796 or thereabouts Letter & deposition copy of Police charges in 1875

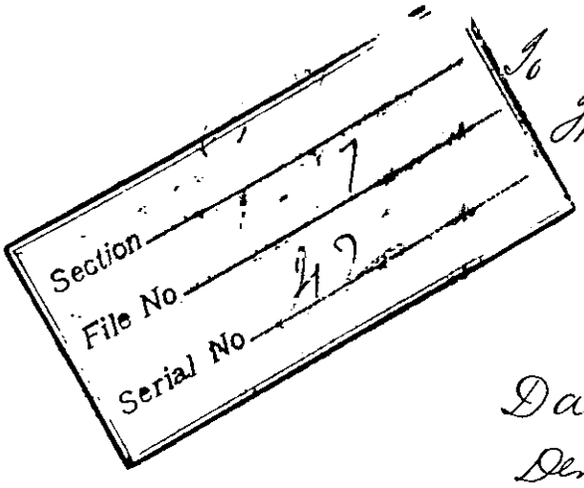
2. Deposition of Rajah Narsingraya taken before the Comm Keyser

3. D.O from Dep Comm Shimoga Dist to Col Campbell, 27 Aug 1778.

Vol

1878

Reg 0 4364
47



To

The Commissioner
Ajmer D

Dated 5th September 1878
Desp. — —

Encls:
No 4364
47

Placing Mr M. M.
Benthon under suspension and
directing the Commr to hold
a Departmental enquiry into
the malversation of public
money &c. &c. that appear &c. &c.
Officials of the Shahpoora D.o
are suspected of being implicated.

To The Chief Cmmr for orders —

— o —

Col Campbell sends D.O. statements made by Shemoga officials & others implicating Mr. Binturi in a case where money was made away with in 1875 from Shimoga treasury — The money was subsequently replaced quietly —.

Col Campbell asks for orders as to what proceedings should be taken against Mr. Binturi.

— o —

In March ~~1875~~ 1875 a sum of Rs 1796 was drawn as an advance for Police charges and this was kept out of the accounts altogether instead of being deposited

The Officials who helped themselves to this money say it was for Mr. Binturi who went on leave in May 1875 to be married. Mr. Krishnaswamy Iyengar who took charge of the office apparently had some correspondence with the D ~~C~~ G ~~about~~ this

sequence of which he directed that it shld be deposited. The box was empty therefore Col Campbell's private money which was in charge of the Treasurer was drawn upon.

Subsequently Col Campbell's money was made good to him without his knowing about it. having been misused, by a loan being raised in the bazaar.

Against M. Bunturi there are direct statements of the accomplice officials: there is also the statement of Narsim Bhat who made the loan of 1000 rupees to treasury officials that Alsingraya (treas.y gumasta & the man who says he gave Bunturi the money) tried to sell cashmere shawls through him, the price of wh: if realized was to be applied in reduction of Alsingraya's share of the loan while the shawls belonged to Bunturi were returned to him by the Sankar Narsim Bhatt

There seems to be sufficient agst M. Bunturi to make a full investigation very desirable

J.J.M. 28/6.

The Comm.r should be

177

Departmental inquiry personally subjecting all the individuals concerned to a searching Exam.n a good deal more will probably transpire. During the inquiry M. Bunture should be relieved of his official duties. The result shd be reported to me with the Comm.rs opinion -

{Alsingraya
Sinappa Headshroff. The Exam.n
Sinappa Dep.t Shroff.

of the persons concerned should be made in M. Bunture's presence of course. [write direct in reply to Col. Campbell, and then send papers to Major Clarke]

H.B.L.

31/8

O. 2584.
15c

To
Dy: Accountant Genl
for information.

General
198 1878.

From The Commissioner
Nagar Division

To
The Chief Secretary
to Government.

By order
A. Thumboo
Asst Secretary.

17-9-78.

Secretary to Chief Commissioner,
General Department.

Section
File No 113
Serial No

Dated 11th September
Despatched 13
Received 17

ENCLOSURES NO –

General No. 477 } 1878–79
G No. 228

With reference to the Chief Commissioner's Proceedings No. 461 dated 22d April 1878 regarding the Pension department frauds in the Alumoga District, I have the honor to report that the Deputy Commissioner of Alumoga with his docket No. 530 dated 6th instant forwarded a copy of Mr. Dinkers docket No 38 dated 29th Ultimo reporting his having paid the full amount fixed as his share by the Chief Commissioner –

Commissioner
Nagar Division

19-9-78

keep file

21/9

18/9

1878

From

To The Commissioners
Bengal Dn

Section
File No 6-1
Serial No 414

Dated Bangalore 14th Sept 1878.
Despatched 17th -do-
Received 24th -Do-
Regd

Enclosures No. 1 Proceedings

General No. 4633
~~Rev~~ No. 52

In continuation of this Office
docket No 3199 & 26th July
31
1878, forwards herewith Copy
of a letter from the Secy to the
Madras Govt, Mily Dept No
4369 & 24th August 1878 with its enclosures,
~~on the~~
regarding the ~~arrangements~~ proposed
~~of the Abkary~~ to be made
for pensioning off Mysore ~~Govt~~
~~Dewan Commissr's Office~~. Should
I observe that the subject is
still under correspondence

By order
Gov
14/9/78
Asst Secretary

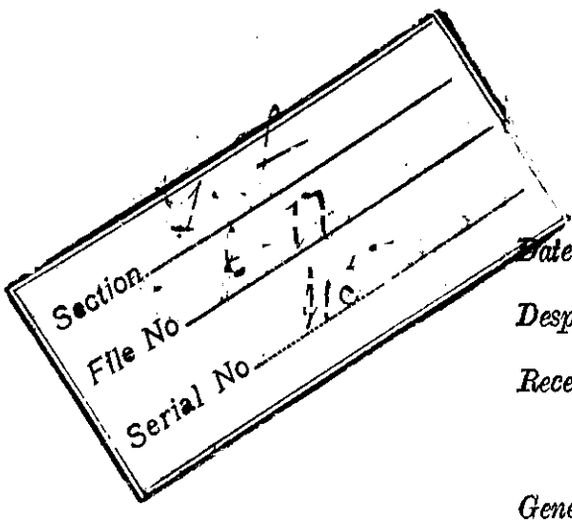
PBOR
14/9/78

Dgd.

1878. No. 22

From

To Lt. J. Cunningham Esq
Dpt. Asst Comp.



Dated Bangalore 16th Sept 1878.

Despatched " "

Received

Enclosures No. —

General No. 4614
No. 686

Sir Letter of 8th July 1878, forwarded through the Camp Surgeon Dr. regarding the frauds committed in the District Treasury Chingleput

In reply I am to state that the following Circumstances of what has been urged by Mr. Cunningham in the above letter, and the Circumstances of the Case, the Chief Comp Surgeon thinks he must be able to relieve him of the liability imposed on him which, he considers, is just & proper.

Copy of the Dy Accountant General returning the deeds & papers noted with his letter No. 2519 dated 6th Augt 1878.

14/9/78 D.L.

[illegible]
for Secretary

1878

From [illegible]

To The Comptroller Dr.

Section
File No
Serial No

Dated Bangalore 16th Sept. 1878

Despatched " " "

Received Sept. 24th " "

Enclosures No. 4

General No. 4623
9 No. 51

Comps docket No. 317/132 & 12th July 1878 submitting a Memorial from Venkatramiya Treasurer, Shimoga District, praying for remission of the penalty imposed upon him in C.C.O. No. 461/3 & 22nd April 1878.

Reports that the Treasurer may be informed that the Chief Comptroller does not ground Recovery upon orders quoted above. Papers in his case

14/9/78 Cert.

[By Order]
Secretary

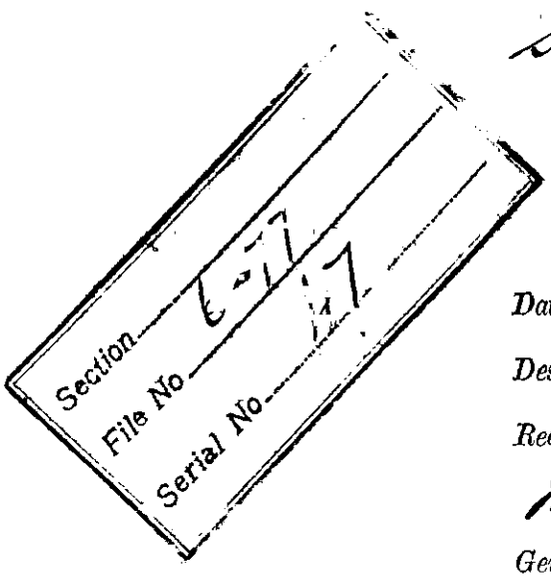
Copy to the Dy Accountl. for the Dft. Collr. by Mail 18/9/78
Dft. Collr. by

1878.

0.2693

From Mah^d Hussein Pintari, Esqr.
Asst^o Comm^r,
Shimoga Dt.

Sec^y to Ch. Comm^r



Dated 17 Septr 1878.

Despatched

Received 21 S^t

Regd Enclosures No. 2

General No. } 1878.
No.

Submits further explanation in connection with the defalcation in the Pension Dept^t of the Shimoga Dt.

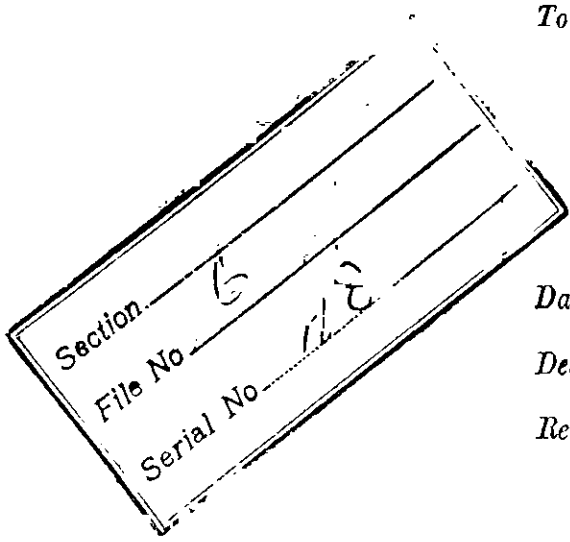
Colonel B Dell
Ch Commissioner
for Comm^r Mysore &c
12 Sept 1878

23-9-78

1878. 71

From [illegible] 4103/4
12/2/18

To
The Dy Acct Genl
in Mysore.



Dated 21 Sept 2

Despatched " — " —

Received

Enclosures No. 1 sealed packet

General No. 4802
4 No. 722

Dy Acct Genls
letter No. 2519 d/ 6th Aug/78.

Returns the sealed packet containing Vouchers relative to the demand against Mr Cunningham, received with the above.

"By Order"

Secretary.

20/9/78.

SR

arion
21/9/78

1878 72

From

To The Dy Accountant
Mr Mysore

Section
File No
Serial No
Date Bangalore 23d Sept. 1878.

Despatched —— " ——

Received

Enclosures No. 1 Docket
1 Letter with Encls A to H.
1 Do with 2 Encls.

General No. 4825
F No. 196

Docket No 480/231 of 12th Sept 1878
from the Comr of Kaguer &c
forwarding Letter of 5th idem
with Encls A to H
from Mr Rashd Mapla Bintury
Asst Comr in connection with
the Education in the Phasm
Sub Div Shimoga District.
Letter of 17th Sept 1878 from Mr
Rashd Mapla Bintury with 2 Encls
in Continuation of the 5th idem

I am under the above to inform
the Dy Accountant for his
remarks

23/9/78 Asst

Secretary

1 docket No 480/231 of 12-9-78 from Kaguer to Secy: with
1 Letter of 5-9-78 from Mr Bintury to Secy with 15 Enclos: A to H
1 do of 17-9-78 from Mr Bintury to Secy with 2 Enclos

1

O. 290.1
166

No. 41.

1878.

From

The Deputy Accts. General in Mysore.

To

The Secretary to the Chief Commr.,
General Department.

Dated 30th September 78
Despatched 2nd October 78
Received 3rd — —

Enclosures No. 3.

General No. 3430
No.

Reports the result of the Examination of the Shimoga District Treasury Accounts &c. —

The Asst. Accts. Genl. under whom I/C accounts the defalcations have taken place from Jamadar H. Basheer, on I/C transfer to Bangalore, allows of 5 Rs. p. diem to Mr Barrow as long as the duty of 1796, till completion of the report of the Enquiry. Has been suspended by Mr H. Basheer has been suspended

4/10

The additional defalcations in the Shimoga Treasury, amounting

2/11

to 125/5/6 now brought to light were considered impossible by the Treasury officer, Mr Binning, on his taking charge which did not exceed the amount usually be recovered from Mahl. officers at once.

2. The deputation allce of Rs 5/ per diem may be granted to Mr Barrow who is reported to have done his work satisfactorily.

The matter of the Dept. inquiry into the late hoarary defalcations will be separately considered.

WBG 26/10

Sec'y.
29-10-78

(Deputy Accountant General's Office
Bangalore 30th September 1878.

From

The Deputy Accountant General
(Mysore)

To

The Secretary to the Chief Commissioner
General Department

Sir,

I have the honor, with reference to para 11 of my letter No. 1966 dated 8th July last to report that Mr. O'Farrell Examiner of Accounts in my office, who was deputed to investigate the accounts of the Shemoga District Treasury, has brought the work to a close and submitted a final report on the subject which is enclosed in original (to be returned).

2. Under my instructions, which were embodied in a letter addressed to the Deputy Commissioner of Shemoga, Mr. O'Farrell first examined the Accounts from January 1876 to May 1877 the period during which defalcations were known to have occurred in the payment of Military Pensions. He next examined the Accounts for January, March, June, and December 1875 in order to

see

see whether they contained any indication of fraud or tampering, but he found none. The examination embraced a detailed check of the daily Cash Accounts of the District Treasury with a comparison of the Treasurer's Cash book and that kept in the Account Branch. The Compilations made from the Taluk Accounts were also examined and more especially one of the "Local remittances" heads which appears to have been employed in several instances, to conceal misappropriations of such money as reached the hands of the 1st Accountant D'Vaz.

3. The frauds brought to light by Mr. Barrow's examination of the Accounts were found in those of September, October, November, 1876, and March, April, and May 1877, and amounted to Rupees 125/5/6 and from the Memo attached to his letter it will be seen that they were committed by means of orders signed by Mr. Binturi the Treasury Officer certifying to credits in the Taluk Accounts which did not exist. That Officer is therefore clearly

liable ~~for the amount~~ and I beg to suggest that he might be called upon to pay up the amount embezzled / Rs 125. 5. 6 /

4. But in addition to these discoveries which are compelling assistant :- Mr Barrow has rendered ~~very useful~~ service by ascertaining from the late Pd Accountant D'Vaz now a prisoner, the history of a misappropriation of Rs 1796 which till then was only spoken of as a rumour. He made certain disclosures which Mr Barrow immediately reported to Major Hill the Deputy Commissioner, a formal investigation took place, and the depositions have I understand been forwarded thro' the Commissioner for the Chief Commissioner's information.

5. Not having seen the record of these proceedings I will here only refer to such of the circumstances as are known to me officially. The fraud was rendered possible by advantage being taken of an order issued by the then Offg: Deputy Commissioner. Mr Cumming bearing dated 31st March 1875 directing the Treasury Officer to debit Rupees 1796 / and hold it in deposit to be placed

To save paper Pr
to attest pr. for
to pr. for
to pr.
to pr.

placed at the disposal of the Assistant Commissioner of Police for the purpose of meeting certain outlay on buildings. On receipt of the Treasury Account for March 1875, this proceeding, which was contrary to a well known rule, was detected in my office, and on the 19th April 1875 I called on the Deputy Commissioner for an explanation. Mr. Cunningham replied on 7th May, explaining the circumstances which had induced him to issue the order adding "the sum of Rupees 1,796 was therefore drawn before the close of the year and placed in deposit under the impression that this would alone save the lapse of considerable sums of money altho' expenditure was actually incurred before the end of the year."

6. Had the Deputy Commissioner's order been faithfully carried out in the Treasury, there would have been no further ground for criticism, as the advance was eventually adjusted on proper bills, but altho' drawn from the Treasury the money was not recorded in the Accounts of deposits but kept apart from the recorded Cash balance. This irregularity also was detected

by

by my Office after an examination of the deposit Accounts, and the Treasury Officer was addressed on 11th May 1875. Mr Krishnaswamy Iyengar who had recently taken charge of the Treasury from Mr Benturi replied on the 14th May shewing that the omission to credit the money took place before he had charge of the Treasury and that on receipt of my instructions he had the money credited at once. I submit for the Chief Commissioners perusal a copy of my subsequent letters as per margin and the Treasury Officer's reply of 27th May 78 enclosing the explanation of the Treasurer Venkata=ramiah which was unsatisfactory and seems more so read by the light of the disclosures now made. Had not my Office called upon the Treasury Officer to credit the money, I have little doubt that the accounts would have been tampered with to cover the defal=cation, but in consequence of my instructions it appears that some private funds which had been kept in the Treasury by Coll Campbell were made use of to replace the amount. Coll Campbell shortly

To Treasury Officer Shemoga dt 792 - 79 11th May 1875
" 1009 - 1st June

shortly after demanded his own money and how it was made good is related in Mr. Barrow's letter.

7. I may add that I have passed to Mr. Barrow his actual travelling expenses to and from Shemoga and a deputation allowance of Rs 3 per diem for the period of his absence on this duty. An order of the Government of India (copy enclosed) allows 5 per diem in such cases and as the work appears to have been done well and effectually I would recommend that he may be allowed the higher rate.

× No 1813 dated 30th June 1875

I have the honor to be,
Sir,
Your most Obedient Servant.

H Woodrow

Deputy Accountant General
of Mysore

256 1875. 212

To

The Treasury Officer— Shemoga

Dated 19th May

No. 792

Your docket No 75 dated 14th May 1875

I has the honor to request that you will be good enough to explain more explicitly what is meant by your not having taken charge of the sum of Rs 1,796 as it was not credited to Treasury Accounts." The question was why the amount was not credited. You go on to say that after receipt of my dockets you were "given to understand that the above sum was kept aside as requested by the Deputy Commissioner" As the Deputy Commissioner request could not or at least should not have been complied with without the Treasury Officers knowledge and orders, it would seem that he failed to see that the amount was credited to deposits. If the Treasurer or the Dy Accountant acted on his own motion they should be called upon ~~to explain~~ their conduct which is obviously contrary to rule-

The same remarks apply to the sum of Rs 52 alluded to in the docket under reply-

Under the circumstances reported the sum of

of Rs 1796 must stand under advances recoverable at debit of the Deputy Commissioner till adjusted by that Officer by Bills to be submitted thro' the Inspector General of Police to this Office -

Sd/ R. Hudson
Deputy Accountant General
of Mysore

1875.

Shemoga District
Treasury Office
Shemogah 27th May 1875

No 85

To The Deputy Accountant General
of Mysore

Sir,

With reference to your docket No 792 dated 19th Instant this day returned to you with my docket No 82 to be signed and retransmitted as it was received not signed I have the honor to state that the sum of Rs 1796- and 52 therein alluded to were not included in the total sum of 231251- 5- 2 of the statement forwarded to you with my letter No 60 dated 10th Idem reporting of my assumption of the charge of the Treasury - These amounts were not kept in the Treasury Inner Chamber, but in the Treasurers Chamber

in

in a sealed box under the custody of the Bar guard. I had not the least knowledge of these amounts until the receipt of your docket No 604, dated 11th idem when they were at once credited to Revenue deposits -

I beg to enclose copy of the Memo of the Treasurer explaining how the sums above referred to had to be separated; and to add that I shall take care to stop this practice in future

I have &c
Sd/ B. Krishna Sastry Iyengar
Dy Offr Shemoga -

Memo

With reference to the Deputy Accountant Generals docket No 792 dated 19th Instant objecting to the non credit of the sum of Rs 1796 therein alluded to, to Revenue Deposit, I beg to state that on the 31st March last the Deputy Commissioner sent a receipt for the money under the cover of his Gady No 1682 and requested that the amount may be paid to the Police Assistant Commissioner - The receipt was accordingly cashed and a word was sent to the Police Assistant Commissioner to send some body to receive the amount; who sent word in reply to the effect that the money should be kept for him in the Treasury until sent for, the matter was brought to

to the notice of the then Treasury Officer Mr Mahammed Hossain Denbooy who directed that the Police Assistants request should be complied with and the money kept aside for him in the Treasury until sent for. It was in obedience to this order that I had kept aside the amount and had this done nothing on my own motion - I beg respectfully to submit that I am fully aware that the keeping of any money in the Treasury not included in the Accounts is contrary to the rules but the present is not the only instance in which money was so kept aside. In conclusion I respectfully beg that this practice may be ordered to be discontinued -

Shemoga
27 May 1875

By R. C. Venkatramiah
Treasurer

/ True Copy /
By B. Krishnaswamy Iyer
Fy offr Shemoga -

No 1009
To

Dated 31st May 1875.

/ Krishnaswamy Iyengar
Asst Commissioner in charge of
Treasury — Shemoga —

Sir,

In acknowledging receipt of your
letter

222 216

letter No 85 of the 27th instant I have the honor to observe that you do not appear blameable for the irregularity committed in the Treasury of keeping out of its accounts the sums of Rs 1796 and Rs 52/ as you were not at the time in charge. Mr. Muhammed Bentoie should have had them credited, but the Treasurers explanation is unsatisfactory as he knowing the rule, as he affirms he did, should of course have credited the sum in his Cash Account, leaving it to the Treasy Officer to dispose of the matter finally -

I beg you will warn the Treasurer as well as the 1st Accountant that every sum of money received in the Treasury must there and there be invariably credited in the Accounts as laid down in standing Orders

orders -

I have &c
By N. Hudson
Deputy Accountant General
officiating -

/ Copies /

A. Dunn.
for Offg Chief Assistant -

Travelling allowance of Clerks inspecting Treasuries.

No 1863

Government of India
Financial Department
Leave and Allowances

To The Comptroller General

Simla the 30th June 1875.

Sir,

I am directed to acknowledge the receipt of your letter No 199 of the 21st May 1875 and in reply to state that when, under the seventh paragraph of the resolution of the Government of India in this Department, No 3161 dated the 5th December 1873, a clerk is deputed to inspect treasuries, he may be allowed, under the order No 7517 of the 30th December 1874, a deputation allowance of Rs 5 a day for the period of his absence from his head-quarters in addition to his bonâ-fide travelling expenses. But I am desired to add that a clerk should not be employed on such duty save under special circumstances and with the consent of the Local Government concerned.

I have &c
By J. A. Bordillon
Offg: Under Secy: to the Govt of India

/ Copy /
A. Dunn.
for Offg: Chief Assistant

2 1 4 . 2 9

Memorandum

The amount of Rupees (1796-11-11) one thousand seven hundred and ninety six only provided in the ad interim scheme Budget for 74-75 is to be debited and held in deposit and to be placed at the disposal of the Asst and Commissioner of Police - Receipt for the same is enclosed.

Dy: Comrs: Office
Shemoga District
31st March 1875

Sd/ B. Krishnaswamy Iyengar
Offg: Dy: Commissioner

Extract of Treasurer's explanation

* * *

I beg respectfully to submit that I am fully aware that the keeping of any money in the Treasury not included in the accounts is contrary to the rules but the present is not the only instance in which money was to be kept aside - In conclusion I respectfully beg that this practice may be ordered to be discontinued -

Shemoga
27th May 1875

Sd/ N.C. Venkataramiah
Treasurer.

"True Copies"
Thomson
Dy: Asstt Genl.

218/.

Sub.

Regia Commissione
(Confid.) 8 5 Oct/78
Sottomettendo procedere
a Inquisizione sulle
allegazioni apparse
sulla Rivista Bucharest
e altri Giornali Esteri
sulle operazioni Militari.

Il Ministro Commissario
Civile Ottoman

Ali Fehmi

Confidential

At the request of Major Clarke I have perused Col Campbell's record of the departmental Enquiry held at the beginning of the month into the conduct of Mr Bentinck Storekeeper. I cannot in Col Campbell's opinion think that the evidence suggests be sufficient to bring Mr Bentinck to trial for the misappropriation of the money which both pleas at the Sherwood Treasury is deficient by £75, it is manifest from his own showing that in Feb 74 he obtained a loan of about £500 on a joint bond with Mr Alexander then Asst Treasurer for which Mr Bentinck was in debt to the Treasury for which Mr Bentinck was in collusion with him, a debt which was only a temporary one but it appears the presumption that the fraud was committed with his knowledge. I may here add that the deficient funds amounted nearly after, about Sept 1876 and was perfected about month ending 7th April 77 during which time Mr Bentinck was almost uninterruptedly in charge of the Treasury

I have in the conduct of Vencat- I have directed the Treasurer to deny

his own evidence in the present case, & is clear that he cd not spend the £1796 from the cash balance. He explains that he did so in accordance with an order of the Ly Commrs but such was not the fact - Sensible of the order he refers to - It is true, Mr Hume that a amount should be "debited and held in deposit"

When the Treasury was called upon for his explanation by Mr Hume the communication was (Exh 27 dated 27 May 75 endorsed) to the effect that he was under cover of the original committal in keeping the money apart from the cash balance of the Treasury Department, when Mr Kirkman Finlay Secretary to the Treasury on 10 May 75 the Treasurer did not inform him that this money was in the Treasury - The reason given was that it did not occur to him to mention it, but we now know from the papers subsequently that the money was not in the Treasury on 10 May but had been entered in the Treasurer's Office books not

V Hume omitted from this statement but inserted below

10 or 12 days after the money was ordered to

Accident, in consequence of an order from my office, that he was made aware of the Contrivance to defraud - his ~~ignorance~~ alleged of the matter, and his subsequent conduct in conceding it from Mr Richmond Treasury Clerk in charge of the Treasury, and not bringing the ~~matter~~ fraud to light as an honest man would have done, assures me of the Treasurer's complicity therewith. By his suppression of the facts he retained in the Treasury a man who by his certain knowledge had done away with some 2000 ℔ of Gov money -

The Treasurer has been requested to furnish me on behalf of the Crown subsequently subscribed in the course of the present proceedings, and has positively refused to do so. Under the circumstances of the case, it is from the contrivance of the earlier facts now brought to light. That having connived at such conduct on part of the Treasurer has done the same with regard to those which followed on a larger scale.

I have the honor
to be
Sir
Your most obedient
humble Servant

14 October 78

(11) 225/224

The statement of Alexander Cate Magdi
Commissioner of Mines Mining Inspector
Region of Commissioners Court as taken
before me at Dunkirk on Saturday 7th Aug.
1878 ——————

I remember the time of the Commissioners
private money in charge of the Treasurer
was made away with in 1875 and
afterwards replaced. It was taken in
various sums by different persons &
took none but I was aware of it.

When it was come from the
Comptroller to demand of Comptroller to
be 8. 1000 on account of his private money
he then consulted what was the sum
& Money was made good in various
ways ——

Rate

After this I remember told by Mrs
Money had been made away with,
Manifest contempt

I remember once Mr Mrs was in
Mr's Money accounts
some Money in deficit, on account of
Wine. It was more than 1000 Rs — or
less than 2000. It may have been more
than Rs 1500. It was this Money which
was used by different persons + I did
not take any; but many Mrs Bentinck
took rec? Rs 500 when he was going to
his marriage — I can bring to mind a
Packet of Banknotes + some for Rs 100,
some
for Rs 50 — This was all I can bring + I do
not know whether he rec? more through
Mrs — I also can bring + promissory
note for Rs 500 as he drew to market

money & his drawings — It was at the Limited
Bank of Bangalore. It was accepted by
Krishniengar who had a share in the Bank.
Bentoni sent his receipt — The money
was paid by a Mussulman named Mohi &
Bangalore & Bentoni sent on a bond
sent by letter — The agent of the Bank sued
him & Bentoni sent a Vakil Krishniengar in
Suit Came Court of Bangalore and Cl. in 1876
a decree — Bentoni sent him some part
of money — Krishniengar was paid 3 Months
& 2 days Court Fees & then sent Chakravarty
to Neelkar where he died —

Then Bentoni sent another man for
his marriage — It was in April & May 75 —
Mr Krishniengar by paper acted for him, and
according & letter rec'd from Mr. Chakravarty
he asked Rs two money & be kept in deposit.

Rs 2

Then it was found necessary from the

Commencing first Monday Thursday
June & Robt Aspinall money & Chas
8 & 10 days after this & demand for Comeng
Notes Came from Chas & Robt
Mr Hemmer left Notes for his Name
& sent them — Then he Consulted him
Price & Money — Mr Hemmer left me
1000 Rs. in Notes for his Name Rt 6 9 f 100 Rs.
& 2 f 50 Rs — Rest he made up in
Sum by —

He make this Money and & Hemmer
made me Give him a Bond for Rs 700 — and
he left me & Sheriff Lemon & Constable
Lemon Pyrin in Custody & Bond for Rs 1000
in favor of the Nursum Bhatt of Hemmy.
This was on a Sunday —

Nursim Bhatt from after Land on this
Island & Remain & Dwell —

Then one month Mr & Hemmer Came

me for the Victualler of the 700 Rs. He got a decree for Rs. 500 including interest. Shd already paid him a portion — The decree was for pay by 8 monthly instalments of 8 Rs. — The decree is dated in July —

Of £ 1000 Rs. I was responsible for Rs. 500 — Mrs Pfleumpfe for 300 & Commissariat Dempster for 200 — Mrs Pfl and I were separately bound for Rs 700 — But Pfleumpfe was held from us said that as I was the Chief I must be responsible. as this though I had taken any thing for myself —

Mr Pfleumpfe absconded Dempster came. sentenced 4 years & 2 bound as it was decided that they had taken away Government money & Pfleumpfe had access Mrs Pfl who took £ 500 Rs. & carried it to Pfleumpfe for a note for Rs 500 Rs. he gave me

which I am of Britton Lock & I gave it him in his house.

After Britton Lock returned from his marriage I represented him that I had been put to great expense, but I have received nothing from him - He promised I should receive Rs. 500 on account but till now I have not received it - He also gave me a Bank as a present. I handed this Bank to him - I have no Bank in Rangoon - It was from 150 Rs. I think - He did not buy it.

I have no documents of these my transactions with Britton Lock - I had an account of money transactions with him - He checked it - I sent it from after his return from his marriage but could not find it - I think my boy Jan Mon I had beaten, made away with it ——

he told Ray I came to Cincinnati with $500 of Boston's funds. I went to see Rissoff-Lewinson with Thurman to get the money he wanted, & he would take it from "Rhoda McClung".

Mr Thurman said - take it - I was sitting by & heard it - He was told that Murray was Rissoff's man, but not by him - I wouldn't do it - There was no necessity - It was customary to take & refuse - from "Rhoda McClung" -

[signature]

Signed in name of Masonic Temple Assn. by leave and now Pres in Washington

[signature]

Feb 1878

Camp Winthrop Nov 28

My dear Cunningham

Will you kindly say to accompanying persons
upon a Chief Commissioner.

The Treasury Officials - viz. the Treasurer,
the Head Storekeeper - the Commissariat Surveyor, and
the Royal Commissariat Storekeeper (who may perhaps
virtually be omitted) the Magistrate in charge of
Whatcom, the Custom House officer at Victoria
Mr Colvile, Mr Moody, Capt Parker in the Police
Force. Mr Moody in March, April & May 1875.

The Treasurer does not admit Mr Colvile's
to money, but Mr Moody can be in doubt (through his
pleads sickness &c) but he was aware Mr
Others did so. The first fault was in having
such money at the Treasury & not including

investments. It seems, on the part of the Treasury
Dept
Dept in allowing these Notes issued & it,
that there seems the an impression on the part
of the Dept that no great harm in making use
of money thus unexpectedly come & funds
it was replaced in time when wanted. This
seems to be the King in such cases and
is no justification.

At this time Mr Benton went on business
of his marriage, & Mr Buchanan Secretary acted
pro tem. His letter orders the money it was
not to be invested in the Bank of the Metropolis
I have not seen his reply & of course do not
comprehend the matter — I think that some
explanation of the money has been made for
& applied to "deficits", there has no time

Mr Lord, and my private money being exhausted
at hand has made use of.

I have been in the habit of keeping an account
with the Treasurer. He draws my pay, but I generally
retain him. The greater part of it is a year ago.
I getting currency into & remittance by drawing
it for local expenditure - In the interval between
my money on this occasion has obliged to draw
my money in this occasion has obliged to draw

The statements will show how the Treasurer
made it up - I never heard of it for more
than two years - This was after Mr Burton's leave
Mr Upham sent in Connection with the Treasurer Money,
& then I asked the Treasurer he said the Mr Burton
has at present in the Money & taken it with him
to his house, and this is how responsible for
he replaced it & Treasurer paid. He did not tell
me that it had been used & make good the Public Money -

No Money people can be dealt with on these
new statements after some further enquiry has been
made. But what is done with this evidence
of Mr Bintoni - how far is it to be taken upon,
& what proceedings are to be taken upon Assistant

Alsanjeh seems to have been his agent to
procure him money - He may admit this much
more than Alsanjeh & currency notes & Gold
Rupees, but he need admit nothing more -
But if he has done so much since he came
from Bombay Harbour, it is strange that he should
have so nearly left -

Yours sincerely

Mauritius

1/

~~2~~ 1

Departmental Inquiry into Lt Lindsay
of 1st Batt Hazara Pioneers
ordered by the Ch. Comm. in Secretary's
letter No. 4364/47 dt. 5th Sept 78.

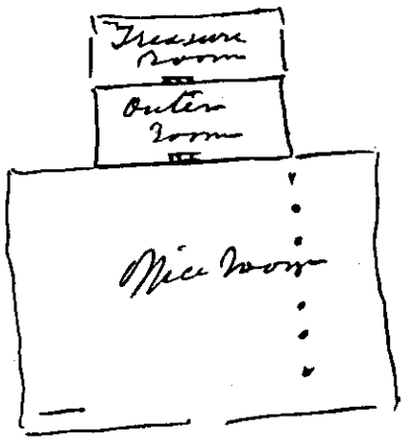
Recalled No. 2 Batt Hazara Pioneers.

Lt Lindsay does not recognise - Remains - States on
Solemn Affirmation - Remembers
making a statement before Major Hill
on the 20th August last - He was ordered
writing and signing it - The statement
and my signature -
He was not present when
he signed it -

An order was issued to Treasury in March
75 for Rs 1796 the Police Establishment -
amount was settled according to
Police Establishment was communicated with -
the effect by writing letter Treasury that the
Kept aside for him in Treasury to be
present - Remains Constable formerly
the Police in charge of Treasury Chiefly

Dept of Police Instr. The Mice in Charge
of Treasury Room Mr Bintoni.

I see by my memorandum dt 27th May 75
that it was on the 31st March 75 that I rec'd the
orders of the Asst Treas. - On the day I
transferred Room in Twenties of the box
which I kept in Treasurer's Room -
Note - I must suspect Room in Twenties
as it is; Contents -



The room called there Treasurer's room
is what is described as the "Outer Room" in the
above Sketch - The Treasure Room has
access only through Outer Room -
The Key of the Treasure Room is kept by the
Officer in charge of the Treasury -
The Key of the outer Room is kept by the
Treasurer -

The Note Book is used for the deposits of the sum of 10.000 Rs. which the Treasurer holds on his own responsibility for payments of daily demands. Also for the Cash Books forming Reports &c.

Witness continues -

When I placed the sum of Rs. 1796 in the box in the Treasurer's room, there was in that room "Money in the box". It was an "Iron box" - and I kept the Key of it.

Nothing further passed during the time Mr Bisturi was in charge of the Treasury. I saw the letters in my hand but he came over charge of the Treasury & Mr Krishnaraj Ayengar on the 10th May -

The usual statement of Treasury Money was sent in - but this sum has not mentioned because it had been debited in the Treasury accounts & did not appear & credit by any account.

I did not inform Mr Krishnaraj Ayengar that this sum was in my charge under the orders of Mr Bisturi. He did not accuse from mentioning this -

Some time the 1st Regiment Georgia
left Chapa he asked me what the
Money - stated him - He then sent a
Chelan directing L Tenny R came
R Mens of "Defiant" - The Chelan
was detained L 14th & 15th May -
At this time I was sick and my Comd
R Tenny recommended for a Short time
I was sick in my house when L
Chelan came & Thompson began using
words L transfer & Vouchers
I did not ascertain what L Tenny
was in L base -

Abt 8 or 10 days after L Chelan
came L Hd Qrs Battle Campfire
Came to my house & said - R
Comd my money is found deficient
why I asked - He cus[illegible] because it
was transferred R Robin Tenny
& make it Corresponding Municipal Rolls
was at the time Regimental Hdrs Commanded -

I asked why was there a deficiency

2/-

2 [illegible] 257

a 2 Rebia Money - He said he did not
Know anything about it -
Next day I came to Treasury and
Counted all my money - I found all
Correct except Rs 2 Lakhs Money
was not there -
I questioned Alsingpid, Sheriff
Lemsha & Hd Constable Lemsha -
Non all denied Knowledge and
gave unsatisfactory answers -
I then said I must make a report
of this - Some is of Rs 20 much
Money has been Spent - Alsingpid
then said it is I who am responsible
for 2 Lakhs of Money - I myself have
done wrong - I am going to
take of another -
Alsingpid did not say this at Treasury.
At Treasury he only said that he was
responsible - But at town he and
Sheriff Lemsha & Constable Lemsha

Came to my house, & when I came
Alexipoit he threw himself at
my feet & asked me to pardon him
saying that he was mine for ever.
I & Mr Jeffs Lemsford & Commodore Mark
were here & seen this, & they were
in the veranda of the room & I down was
then.

Alexipoit then called his
Mr Jeffs & Commodore inside & they agreed
to give me & Lord £ 1000 Rupees
together at the rate of 50 Rs a month.
Then there was to be no quarrel.

Alexipoit said that to balance
he would do his village & give 100 Rs
of his personal monuments, & I send
a sum of 150 or 140 Rs. he would
pay in a few days in Cash.

My time left my house.

Sent Mrs & sent for Nursam Khatt

[27]

& Money left in my house - the agreed of
the bond of 1000 Rs. for Mangesh, &
Proof & Comedie if I sold the security &
the Pledge some ornaments - I executed
a Deed & Cutchery Stamp Paper
before it. I had among 22 & Jewels
which I had in my house,
& Nursu Mutt brought Currency
Notes amount of 1000 Rs. & Nursu
& Ram Mutt Proof Ramoffe -
I Carried Note & placed Money & Note's
Credit -
In bond the debit & 22: 23: & 24:
May - I kept Note -
In Notes were
brought next day -
In Note I borrowed 700 Rs. from &
Late Tenders Rayendra Row, and
Mangesh brought me Rs amounting
& Rs 700 - I am to bond & Rayendra
Row - I deposited some ornament -
which I am since redeemed -
There was no other bond executed -

Note - After me & two Months - Witness Continues -
I Mama & bond from Mangesh & 700 Rs -

It was intended by Mr Wolff & Committee &c
that I should become the Purchaser
away with all the money —

I used to keep Mr Whites money in separate
bags labelled & sealed — When Mr
Low then Mr was 3 bags — two with
1000 Rs each, & one with two hundred
when I became Mr Low & one bag has
left, & then was 3 or 4 hundred
rupees in it —

Mr Robertson has retained any portion
of Mr Wolff 1796 — I calculated Mr 1900
odd rupees of Mr White's money had
gone — But how Robertson had been
made away with —

When Mr Wolff received Rs 1796 & Mr
Mercury was rec'd it was Mr Wolff
Mr Accountant Manager & Mr Wolff &
Mr Wolff Accounts in their Accounts
as credited Mr Wolff Mercury —

It was not necessary to make

3/

255

an actual transfer of Cash from one bank to another - It has been credited to them provisionally - I call this a general Treasury - The Main Treasury of the Office keeps a Key is called Head Room - I have since ascertained the necessary entries have been made - At that time I was sick - On my return I did not call for said Key of the General Treasury (called interim Account) & with a Clerk account & Head Quarters, & they returned it from a Clerking - I thanked them. It was not known they told me that it was a Police Treasury that was taken off - I have called it a Police Treasury - They have opened

Cannot at this time say as to ~~the~~
Count Mercy and myself been
taken Prisoners by Pleasants—
I consider Lieut Commanding
Almy just in my representation
in my Case— He should
not take out Money without his
Knowledge & permission, as he
could not take out Money without
a Knowledge of the Paymr— It is
Paymrs duty always Open the
Money Door— break Seals &
take out Bags———

I myself sent on leave in December
1875— At that time I asked Almy just
Lent me a Hand— He said Mr Britton
had one Hand— He Kept me a
few & said he would send 200 & two
Hr— I sent my Son to Count & me

& declined them — Also signed bill of
exchange for 1000 Dollars — & sent by them
to Cairo for Russian Matte, who
is officially not present — I am to
send to Alexandria & to Cairo &
Russian Matte letting him & Bell know &
my movements during them —

By M. Bialoni —

I am unsure of 12 years —
During that time money has often been
left in Police money has — not always
— 2 Mess. accounts —
I don't remember Mr. orders for disposing
of 2 sums
of two years ago Black —
money in Police money to be handed in
case by my Corpse —
Money & Cert Watches sent to & handed
to Police money has — & kept in my
Charge —
I don't remember a circ. but I remember
a letter coming from Deputy Consul in
75 stopping Practice —

Note in letter dt. 31 May 75 from Dep Consul —

Police money has considered to be the
safest for any time —

I am respectfully of any balance — It is
not in any account — nor in my Charge
Book —

The Lehigh money has been entrusted to
me for 3 years — It is not kept in a separate
box but is a part in that Money for
"Sister Transactions" is kept — It
is in separate sealed bags as taken
Mixed with our money —

The Money Which has actually been
Keep for any one but Stock Comm.

If Lehigh does not take it
Money it is not to be mixed
& Stock Certificates &c Bonds. Which & Coin it
Shall —

I would not like Charge of the Lehigh
Acct on my Memorandum —

I never tell Messrs. Winslow if any
Dividends or Int for Lehigh Came —
Same

The Lehigh money has not in Chase
Nor the Nat'l Money Bonds —

Mr Winslow keeps the Which when I
first left the Care of the Office at any house —
He also has the Which when I Come
Home Settles

× "Lehigh" — but the money is not
Same from other
Nor is it Nat'l Bonds
Nor is it Gov. Securities

4/-

I did not ascertain that Col Wilcox money
was made away with. They came me no
proper answers —

I Came in upon them Cousins. They
said that Col Wilcox money — I did not
think it necessary —

When I Came & Mr Mowry & from
Col White money Came — not Col Wilcox money —
I did not inform Col White because I
had no proof as they would deny —

I did not tell Col White till he asked me —

Capt Cunningham took a statement from me —
He then questioned me in his handwriting
about Col White money — Answers
to it as it was point money I did not
mention it — Neither Major Wilcox nor
Mr Cunningham questioned me —

Stated Col White about the Bonds which has
been taken —

You have never asked me for a Copy
or I never Could give me —

I have browsed for you one hundred
Papers — in two or three occasions —

Mr. Endorsement of Secretary Wolcott
to money can be paid out — Letter
to order of Secretary. Wolcott in favor of
the Comptr. for sum of 1796 Dollars
Letter verbal advice for Secretary
Wolcott in accordance with this —
Also Mem his views in written
Report —

Instruments of Mem to
Secretary. Wolcott ~~Secretary~~ Instructions Comptr
& Register Treasury & the Public ~~Officers~~ Assistant

Mr Pickering Open in my presence
when I am there — Mem I am absent
Pay Open on my responsibility —
Sign Balances ~~Warrants~~ Warrants Secretary
Treasury
Any Requisit Comptr, or Mem absent —
Letter Book. Must be sent for —

Mr H. Pickering & Col Pickering Collect
Books Keeps Secretary when They

Seen in my presence —
There is no receipt of Mr Nelson sent to Mr Dawson
in August
for 1796 — Also quit rate Deposited in
Receipt book ——————

I cannot form to - I was not at Mr Murray
when Mr Nelson & Creditt Mr Dawson came -
I may have signed a blank sheet —
I speak the contents of days only
from recollection —
The Sheriff may give Mr Nelson money
in my name Cond - he did not say he
gave Mr Nelson money when away - he
knew it was taken away -
Mr Grimsdale Sheriff gives a Receipt
for Half Quit Rent — He can
tell what Specialty was —
I don't know Mr Dawson's handwriting has nothing
by transaction in his accounts ——
I did not examine Mr Nelson Money in
April or May — at Monthly Inspection. †
I was not a Month of being at Mr Dawsons
during day Visits Mr Dawsons boys have
Visit or not —
I don't remember Visit — I sealed
Mr Nelson bags — I looked it -

† Because he was not to see to

Thought I would must be worth 100
& 150 Rs —

Observed this to Mr Burton's mulatto
Girl I would — but on account of
Color did him blame —

I then borrowed money myself from
Nassim Matt, but I procured money for
others from him —

He is by birth — He does not Go
about Armed —

He was frank & civil before
evidence — He was released from
Jail about 2 months Ago —

Observed did not name Mr
Burton when he said he was
Friend of mine one day — I said
"is it Mr Burton", & he
said — "yes Mr Kenne" —
I then told to the Darogah what
Observed — I give him Rupees
10 Rs — I left a Coin and him from
Gujarat Cantonment then he left
Agra —

Read Written & Explained

87

which is in my particular charge, as Sheriff
& Town in my warrants -

I do not handle money myself unless
& when Sheriff's warrant - then I
& the Sheriff's or Collector who handles
& money in this occasion -

I was suspicious - & he told me
money came & he had transferred
money from the private box - Stocked
up & money & went & met Mr
Newman & Town & told him - He
said he wanted & enquire from
Assignee - next Mon: & Newman
Came & Examd - & from &
told & many deficient - he
Assignee Mr. Hooke to inspect -
next Mon: I went & & Newman
Came & Assignee was there also -
Assignee finds his books &
said something is & sufficiency
income & Newman - he Hooke -

in English, but I think Dennis & Mr-
Bintoni - I do not know what he said
about him - Tomorrow Lemoffe has
also been & heard -

. I Received paid for 3 or 4 days, but
as the money was not made over, I
as I was afraid they would take from
the Indian money & sent it in the
letter to Mr Bay & Co at once with draft
I wrote a letter after & Received
the receipt for me & the draft
Printing I spent Descente a
Loud of 1000 Rs - Lemoffe does
Lopine it - Also Ulcayuk - I
have since paid 300 Rs on this account
& Court H. Jones & Deane
on this Land ——

Mr. Tim Mesnard has sick
and Comm of Wife me in 4 or 5 days
He has been sick for 2 months - He

X

dated 20 May

them accounts he and Gen Key & Blodgett
& Blodgett did not attend Sales of
here Keys -

R Key Pt "Cattle Farm Church" bro him
the Keep of Records - and
encamin it every day - he many cattle
he often pen it without my knowledge -
& time in Cattle -

I was not confirmed & Robertson -
Any money was paid for Pat a
receipt & Memorandum book at the time -
I do not keep Receipt book - I never
make entries in it - This is Receipt
Pt Mr Samuel Blodgett -
I sign Check for 1000 D. he came
I was entitled & do so & Records -
He is my superior Officer and thought
I took more Pt Money I did as
he told me - I did not think do
myself Receipt that had occasion
R Treasury Office -

By Mr Binkowski –

I Collins a Sheriff's Officer Knows

Kelly is paid for Removing Whitening

entries in my accounts –

I Christian is Confectioner if Money

Whitted & Accounts is Lost Left

it Reaches Hand of Clerk –

I Collins sent 2 Boxes after Days

Transactions – I Christian (Removing) Keeps

Key – I did not see for how Money

keys Kalsingski took Money & make

Cash – I Can no further Order

Money Be Opened –

I don't Know Law must Police

Money was taken –

I Cannot Money was not as such

Kept in Compartment Box – Hours

Kept Separate –

I did not take any Money nor did

Gonnella Liempfa –

Kalsingski never ask me about taking

Cannot Money

99/1

Absinjeet has not any knowledge of a sum of 500 Rs for Nemy — She gave him such a sum at any time — He has no receipt — Nemy has paid — Nemy — Nemy type is a witness — not heard — It is not necessary by the hon. Mun — ble for Nemy N White last — I did not know in connection with the subject Mr Britoni's name was mentioned — It was Absinjeet who mentioned his name — N Nemy examines by Defendant

Discuss took —

Adjourned 4 Clock the report of Nemy —

Re-exam?

See Chelan ordering N White

9th 14 May 1875 Nemy the accused —

" 12th June 1875 Bond of 700 Rs. by Absinjeet & Nemy

23rd May 1875 — Bond of 1000 Rs. by the 3 persons named

& Nemy N White

Rev. Mr. Bintoni –

I did not mean to Mr. Bintoni's
many kind & thoughtful base –
I sincerely hope not much means kept.

Rev. Mr. Bintoni & Camden
& Englert & Mrs. Bennett –

Bruce

Trenton N.J. Mr. Bintoni

Dear Sir Your kindness &
Sympathy & many thanks –

Dear Sir

I have had my many kindness
to him –

Dear Sir Your many kind & Sir
Thanks his means –

Dear Sir Your Mrs many thanks
him.

Yes.

I have my truth & his testament
Regarding Bond for $ 500 on a

Bank of Bengal on London for Rs 1000

Aumen

Instructions how to put price of mun-
dee stuff in the Abeypeel mud from
400 Rs on each mis shipment
for sum of Rs 500 keeping the mud
by the difference with Bank
so as Abeypeel Mr exceeded
him. Mr signs it in my presence

Nº 4 Produce Summons in my
Court to Mr Mr Bond has dated
1st September 1876

Also produce 3 letters from Abeypeel &
Mr Mr Bond

Nº 1 30th Aug 76.
Nº 2 10th Jun 76.
Nº 3 25th Aug 76.

Produce Mr Bond London for 1000 on
my Account of Abeypeel.
In Dec-73 & Jan-74 Bristow Bro
on London for 1000 Rs of Bengal
Mr on Agra Insurance on London

Mark

Ed Hamed & Purchase of Ornaments.

Krishnaya formerly Gokarn mig
of Goa has 600 Rs, a Carriage
in Kumbhej & Rs 400 Rs paid
in two months — Which Complaint is
made —

Accepted as Witness Sworn &c.

Thus —

I never Can Accepted a Mark
as a Signature —,

In 1875 a Hindu Shah Mac —
was Stabbed & Killed
Mark for Maharaja in the
occasion for marriage — I
do not know Marks Statement,
as his Opinion of Matter Hear
at the Witness Depositions &c —

Accepted here as This as Cannot
Give day for my house & Said
I do Know the Prisoner —
Said Prisoner was 70 Rs — He took
it & brought it back saying the
Price was too high —

19/-

255

249

This has dist 6 months after date &c—

I Promise—

I ask the Friends of Individuals Contributing to learn how many Acres may be cleared & sown this present Year & how much Corn & such a sum of Ammo Money—

Excl. 1 Letter N Bank — dt 30th Sept 76 — forwarding Note & Copy from letter by Alsinpiel —

Excl. 2 Do — dt 10th Jan 76 — Do — Do —

Excl. 3 Do — of Mr Britons for Alsinpiel dated 25th May. 7.6 — From Washington —

Translation No 3. Your letter has arrived — I have been intending Write you the I have made arrangements & clear off all Payments due you — Therefore I delay in answering Letter — I have endeavored to get some Money — I have not been successful — I am sure to get some Money by the

Washington

I confidently expect that Bank
Business will open by the time I
come home — The confusion is
here at present —

In connection with this I am
going down to Kalamazoo to
Chapel Boy Moore who is in difficulties
financially — I shall obey your
instructions — in case I am unexpected
to be back in time — I will be at
Battle Creek — I will arrive all my circumstances in
detail on Sunday — May God bless
and keep you

Municipal Records examined —

See a Copy of a letter dt. 30th April 76 It is written by Jno B & Brick Agent —

I may here insert this Copy of Mr Buttoni. I note this Man's Conduct has Threatened — It was on account of that Bond that his Name was first mentioned I Came Mr Buttoni £ 500 Rs I had Letter from L Mennyn —

See a Copy of a letter dt. 10 June 76 — His Liability Indemnity — His Letter to a Bank Agent at Bangalore — I Came this Copy to Mr Buttoni —

See an enq. Letter from me to Mr Buttoni written from Chinnapalem — dt 25th Sept. 76 — 60 Rs

I state in Mr Buttoni that 50 Rs. in lieu of a newspaper Article — I was Informed Mr Buttoni Resident —

See Memorandum now placed in my hand — from this See it stated £ 500 Rs Came up in September 1874 — This must have been a Letter when I took 500 Rs — from L Mennyn Came to —

2nd 6

Mr. Bintoni - I did not remember
the Year in which Mortz Thus
Money — I did ~~not~~ receive a
similar Summons at Chicago,
but I did not serve it the
Date of Bond was July 76 - Mine
Col Ht Summons - His only
Says that it has been recalled by
Orders. The Bond must have been
executed in July 74.

Thus is Nothing - than 3 persons & Mine
the I has Receive 200 not ~~of~~ Bond for
Dr. 500 ——

By Mr Bintoni - Mine Offers
Mine is Nothing ~~the~~ but 500 Dr. int. of 500
Bintoni -

I Lent for Kentucky 600 Dr. 100 Dr.
2 Letters I Sent by the Kentucky Rec ~~600~~
I had Lost my accounts, Therefore Send
but Know any Money Own by Mr Bintoni
Therefore
and Wrote as I did for Chicago ——

Mr Bintoni & Counsel
to Mortz for Counsel —

11/

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Mr Bistoni writes & asks that his Letter
to Tom Nicholson Esq at Bangkok
upon State may be sent for to
Bank & sent him to Inspectorship
of Consulates at Bangkok
He writes he has done so he has
been acting since Mr Escudero
was dismissed & has performed
duties — he sent Cancelled Exequatur &c &c 1/- Stamps.

&c —

Read over of Mr Bistoni in
Siam contents & note of
Consul —

Bangkok
2 Dec 78.

1st Oct 78 – Enquiry Assumed –
Received Mr Bentoni –

Manifest Re-called & examined in his
Private Affirmation –
Upon his extra Explain & Contradictions
& his former Statements – he says –
N 500 R. I Cave Mr Bentoni has not
Directly for Public Money – Mine was also
a sum of Money in the Treasury which
was debited for Public Works Funds
& his Civil Menia Works Executed under
Orders of the Asst Comm – When this
sum was debited it was Covered by a Cheque
of the Asst Comm, & after the Remains
in Treasury of this Cheque was Drawn
away as Public Money – I was for the
Civil Menia Works Money & I took
Rs 500 in one sum on one occasion &
paid it Mr Bentoni – This was 6 or 7
days after the Rs 500 in Bank
at Bangalore, was executed –
I am copying two more of that

Civil
The Main Works Mining Co. Plaintiff
has made Complaint to the Main Circuit
Court against the Counter Claim
The Hamlin for 1000 Dr. Mine Owner & Mr
Benton & Kentucky about 1½ Years
ago to bond of 20 Cts. 74 has Drawn up-
on the Mine as my Responsibility as an
my Partner Kentucky the Deed to
Mining & Mineral Interests to
Mr Benton - He did not buy, and
my Partner Mr Benton he told me to
get Mining Implements & Send the
Cattle & Hay for Mr Bryan - Then
took Mining for Mining - Then
Sam the Hamlin has executed Bill more
than two months ago Bond of 20 cts. 74.
The Civil Main Works Co. Plaintiff and
Amount Case - Mine Case is Reported for
the "Castle Junction Bank" Case -
Both the Newman & Mr Kenney of
Defendants -
Then was sent two Persons in
the Civil Main Works Co.
Did not take any Money about the Main Co.

Hero

I saw L Thorpe the first time I took it — I saw him take it 21/6
it as I was sitting at the accounts — I don't
know how much he took — The account
book will show — The Civil Service
book account — It will not
the balance on the day — It will not
show how much was taken from day —
I saw L H Thorpe take the money from the
Public Works box at the time Mr Kirkman 10th May 75
Inspector took charge — one day after the
I saw the "he" at the
"as" mentioned therein — as Mr Bainton
a Magistrate — He may have signed
papers to which he — I
the Bainton's known — He took from me —
I saw him the Copies they say papers
were written —

9th 23 May 78

I saw I had one shown me — I then
read it — I received it in form of
this as a account then in account of
Public Accountant — He then to I then
thought the under myself to pay the £800.
by bonds — £400 — Then proceeded —
after I had executed a bond of £ Remember
£ 200 Rs. He said it was not legible —

I & I a
bond of £800
executed by
Municipal
& Town of
Norfolk Comm
Thomas &
£800

12/

265 SS 245

told a bond for Va subscription & the Bishop & Dr Smith me in favor of the Bishop & Committee – Thompson did do – Then Newman said – never mind – I will keep 2 bonds for 700 Rs, & let them return them Ryan – But he did not let them return. Ryan – But he did not let them return.

The bond for 700 Rs. was written first – afterwards bond for Rs. 800 –

The letter is dated 23rd May 75 – the same day the bond for 1000 Rs. was executed – If Brown is dated 12th June 75, I have made a mistake & my memory is at fault ———

Note – It is 8th 12th June 75, & the confirmation is thus falsified.

By Mr Bintoni

I did not remember – therefore I did not bring mention 2 Cent Public Works Money – & "Jamna Khurd scent" is superior – It is sometimes known as Rees. Private "Civil Pub. Works scent" ———

Venkaiya received Bond for 500 Rs. Sign it & Mr Bintoni can identify – Sign it because Krishnaya said to them how to say & took the business ———

I wrote to the bank at the desire of Mr Bartoni after they had taken out a writ of attachment

The Homeric mentioned by Mr Bartoni as rec'd by him in Dec. 93 or Jan 94 - is the one despatched by me - I cannot remember the date - There is nothing in the terms of the bond or terms of Homeric Shares to bring me into any thing due me with the Navy

Read Petitions in Support of Canvas and wrote the Council -

Memorandum

9th Dec 98

21

Mr Bertoni in answer to questions states –

1 Copies – Nos 1 & 2 produced & are true & correct
Original are those & Aliengiel in my house – He did not write to Aliengiel there – My name is not attached to the letters – I did not sign the letters –

Aliengiel handed to me Copies of the letters in possession of Aliengiel – I got the original letters & the Bank Receipts & handed them over to Mr Secretary –

Sec? no 1 for £1000 is in the name stated & Aliengiel on a two months Bill from Mr Bertoni & accepted – Sec? no 2 for £500 not executed – Sec? no 3 & 4 for £1000 each executed – Sec? no 3 dated 13 Dec. 73 & Sec? no 4 dated 7 Jan? 74 – Aliengiel to notify date of Sec? no 3 –

Mr Bertoni before I came to reside at Kensington & Mr Fortescue & I came to live together purchased Diamonds for the Bank, except the £1000 for which Receipt & Execution have been taken against my & Mr Fortescue –

Sec? 4 for £1000 not Claim is for £1499 – 10

Read Mr Bertoni's Examination & admitted to be correct –

Mr Aliengiel

5/

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214

to Cameron to submit the accounts

received

Municipal Council Works

Spring Meeting Meeting in April 63

Sanitary Committee Sanitary Committee

Committee in 1875

Memorandum of Specimens received in

Library in 1875

Memorandum in order Engineer Officer

Comm. Offices & Sum of Disposal

of Police Cont. Works transmitted to

end of March 75. Sum has not yet

according Works not paid Re-

Police Cont. Works Kept in a box in

Librarian's Room Stone in office

Stone of Librarian's Works Box was locked in

Librarian Kept the Key

Copied a Key in Chelsea Comm. Order

Library Re Comm. Rules of

Deposit. This has done Rules Hon. Sec.

Stated that there was a Deficiency in Police

Money Box, on Enquiry Librarian's Money

has transpired to it ——

During the Natural Memory can not be taken for the loss of the Mind & Myself & private purposes — at the Intention of returning it — has accounts was Kept — Hours & matter of Chits — The Memory sometimes has present, & then he has not a Memory & Key has entirely been a Slave to Memory ——

I took during these Months different times — Key made Payment at times — I owe a sum of 700 Rs Remain — I also has withdrawn 500 Rs in a sum of 1000 Rupees — I did not pay Memory any other Memory —

I took sums both myself & for others — Has this the I took Memory & Mr Bintoni —

I took about 500 Rupees for Memory & give to Mr Bintoni —

It was the sum of 500 Rupees on the
occasion —
Lt Col Wood Pratt lent it to me for my own
purposes — the Lt Army in Cash
I procured bills in Bengal — I gave
Bills to Mr Bentoni in his house —
Mr Bentoni used to ask me to get loans
of him for Merchants — In this occasion
he asked me of Col Army for
Bengal — I did not tell him I
got it for Army — I said I had
borrowed it for him — Sometimes
Sometimes Lord Army will lend hands —
I seen his occasion & borrowed
him as 500 Rs without a bond —
Mr Bentoni said he wanted from
Army Bengalee —
He wanted 1000 Rs Rs at last, and a
bond of Instrument his Name
up by Krishniagee in Bank the
bills from Nemchi — Ashmeden
& Bengalee — In this bond he
500 Rs I got — Army has paid
& Mr Bentoni's agent Krishniagee,

261 263

of Rem: 500 Dr, Jr Kirchmeyer,
executed a bond &
Mortgage to Bank & Mr Brittoni Esqr
as a security —

Kirchmeyer is my Cousin —
he was then Depy Prosecutr
& came Circ. at Chillicothe —
I was 2 or 3 months after this Time
Mr Brittoni went away in Consequence
of Bank transactions & sent after me &
Mr Brittoni & Judge Kirchmeyer
& was censured after us — I heard from
Mr Brittoni & he had paid the
amount —

I had transactions with Mr
Brittoni & me & two years after the
money was taken from Treasury —
I was accused & him but there
Cost it — Mr Jno must have Letter &
Write & Copy —

Mr Newman threatened me &
Seized & I had a Land in the Name
of Confirth — I Retained Mr Myself

6.

27 241.

Deposited for 700 Rs & 500 Rupees — Same
and Rs 500 & Rs Bonds — Amount
have taken Receipt for myself — Thus
have Account was made out —
& Receipt Cancelled & Counterfeit Receipt
& Bonds Returned to them money and
Bonds &c. given in Bond ——

& Rolls Money has Kept in Same
box with Civil Buildings Money,
Municipal Money & District Fund
Money — & Cancelled Money
has also Kept in this box — Each
Office Money has Kept in Separate
bag with a slip attached & Indicate it —
Is a Rough Book Kept — & Rolls
Receipt did this — I don't Know for
which bag Money has taken — The
Receipt must have taken any Money
from any bag — Then Treasurer

has left a Memorandum at home he and
Hiram has Keys & desks, sometimes from a
sometimes K Bond Street — He
and Freeman Adams say that
that this time from Dickens
& Kessmen and Park me for when
I left K Murray - Sam & Ray & Bond
& made Com - I did not say I was
Quits for somebody else —

I remember K Kessmen Coy - Case
Dirking in Hyde Park & Mark - Said
Mr Bintoni has a Mark - I bought
one from Mr Bintoni - the price was 90 a
100 Rs - K Kessmen said he had Bro
50 & 60 Rs - I left K Mark & Mr
Bintoni - Mrs Mac K Kessmen
Case - K Narsim Bhatt was
present - I seen also Narsim
Bhatt full Name for Mr Bintoni -
Myself & K Commandr & L Rhoff —

him to purchase the Bank Premises for
the Comp. — He answered they have written
home — he then left me — I never saw
him again —

I have been told since that he remitted
first money —

I certainly have Mark Wetherill money
for the Premises — I did not take it —
He Premises made me depr 27th
for 700 Rs — after he had written me to
depr a sum of 10 a 20000 Rupees I
& then remit —

By Mr Bintoni

I know me Bank a part of 500 Rs — I
may have me? the Note, but it is not all
me is due to me — my Bank me Cost
me 500 Rs

I has Received 200 Rs on 500 Rs
from Govt Mr Bank —

The Remain has the Com Mr Mennoki
on account of Mr Bintoni.

I do not remember the Sum the Mennoki
Mennoki has on the Bank —

I do not remember Mr Mennoki on Oath

I remember the Chandi was Drawn
up by Mr Chand in my presence &
my name was 10 or 15 days before
I knew that Mr Bintoni the Rec-
Chang for Public Prosecutor —
I can't remember what Mr Hussain
was present when Mr Chetan came
& Credit Note Mony —
he was Mr Hussain Mony for
Jeen a so — I can't say what Mony
it was —

Do Witness Objection Rs 500 & Mr
Bintoni —

I pointed him Mr Hussain Advocate
Lawyer —

I can't remember 1000 Rs Chandi
was by Vishnuingar

I was, I took in my presence Mr
Dhuny was taken "in accent-fus" —

I Rec Act 100 Rs for Mr Bintoni Deputy
Bank Mr Chand was fake —

7/-

2·1

2/20/

Re exam.

Upon which I had lost my accounts during the
Bintoni's absence or leave - There
was a balance due to me of Mr Bintoni
but I do not remember the amount -
I must go into it to ask him for it -
I said upon which Mr Bintoni told me
that he had been hospitably to me -
I asked him for help - But he did
not return from his message - He did
not give me anything - He never
sent a Bank account -

Note - During Mr Bintoni's cross exam., he
asked Witness whether he was aware
that certain certain Assistants
had rec'd from the Treasurer on Drawn
Money from my private funds -
I could not answer the Question as

to the Witness in the present Case —

/

By Mr. Bristow —

I did not tell Mr Bristow the Bank has an account of Mine, when I Returned — I said it has an account of mine sometime ago — I did not tell Mr Bristow ~~I do not~~ I believe me to begin the Claim of the Bank —

I don't remember that the Bank has Come me before or after his Marriage — It was Cash — about 60 Rs in Value —

I did not pay the price — I pay to me my self — It was present —

I rec'd by Note of Hand for 500 Rs (Rup. 200 Rs) for Mr Bristow — This was before he went for his Marriage —

I had my account at Bristow — when this transaction ——→

Read Notices in England & Canada
and sent to Re Comet -

1st Oct 78 -

Evening Examined - 2nd Oct 78

Lemuffa - Head Chief - Henry Williams -
Known Head Chief for the last 20
years - Received £1500 Rs - Not in
receipt 2 years - Before it was 5000 Rs.
Remembers letter dated 31 March 75 from orders
Income of ~~Key~~ Chief ~~paying~~ paying Rs ~~1796~~ 1796 to Police
Assistant -
Money paid to Mr Fluer is a separate
case to Nemmers case - Not Case
is called Armenist case - Other
Cases are the Kepa Town - Not in such
cases as were ordered the said Charles
but were sent to me Rec'd by them -
Such as Mr Bintons pay & he did
not take it to me - Also Municipal
Money - Retired from Money, on
pay Returns - His letters are kept
in a different case -

When Henry had the first set of Plans
drawn Except of Partition on Atkin
& the Henry Except book. This
was all the account kept of that
Money after it had been placed in
Tennant "bose. This practice
is not seen in force. It was stopped
in the Krishnaswami Iyengar time.
It had been in existence for a long time
before.

A Chelan Chelan Mr. Ch. of
Plan to amount of Rs. 1796 in the Henry
Mrs Credit the money to the Henry
account. The day it came to the
Sirkar Municipal Committee if the
accounts must be done. The said
Act at Chelan has come to
Sirkar money is coming. the Plan
took money from the Sirkar bose and
Atkin bose and handed over Rs 1700
Lodd. Sirkar Thirumay Plan
placed in Chetti Jamma Church bose

Chelan
F. 16 May 75.

13/

Ascot

Ascot

Ch L 31st March 75 I have Rs 1796 has
debited I 2 Nos. accts & paid the
Kolis amt for Experimental
Defence. It was not Considered
I Ld Nobles Estate Executors this Money
& at was Retained Kept on his behalf
I 2 Nos were Drawn, Whether in the
"Account" Case a in a different
Case is not Certain -
Ch L 10th May 75 Mr Baillie Came
Re Charge of the Missing Rs
Krishnamma Iyengar & Sent a
Cert for his Marriage -
Ch L 14th May 75 a "Chelan" was rec'd -
from the Krishnamma Iyengar
according Which the Sum of
Rs 1796 has credited in the Missing
Account - This was in Consequence
of an Order rec'd from the Dep't Sec'y Govt
to the Effect, that Missing was Died

Thomas been sick at his house.

Lt H.C. Thrift desires that he made to
receive credit entry in his accounts
Dec.r a corresponding sum from the
Hon.ble Comm.dg Aboriginal and
Canoe Est. Rs placed in the "Chalki
Jumma Khurch" box, Lt Lieutenant
Jobish Thomas shall deliver him
Lt H.C. Thrift on personally receipt.

But Lt Thrift adds that his
Superiors were aware of drawing
the Aboriginal Contingency for
Comm.rs Private beg, and therefore
it was Lt Thomas's duty to close
Lt Govt's intimation Lt Thomas.

Next morning Lt Thomas
Came & made an Examination
of from the Chest of Nearly
Rs 2000 Rs missing from the
Comm.rs Private Money—

Shows with what extent the defalcation
was brought to Messrs's notice for
first time & manner
described - But it is discreditable
to Rev Mr Wright that
disciplined a clergyman for the
breach of Ct Money although
it was not known in accounts
of the Scottish Jamaica Church" was
formed a portion of contents of
Note box for which they were
liable -

It is Referred to a system of
taking out & replacing sums
from Department & private boys
by internal Revenue at that time
but was discarded. It was startling
innocent officials that a clean
sweep had been made of contents
of Notice box & that it had been
necessary to replace it by Commrs

Money which might be called for at
any moment.

Rel. to Comm's Money (that is
any Money) which has been used
& Manner alleged is apparent
from Facts shown by my private
accounts, but a sum from Rs
2000 to Rs Comm'n & 2 Measures
Lands till 31 May 75 on which Debt
Currency Notes Returned for
Rs 2000 were obtained by me —
By that time 2 Money had been made
Good & 2 Measures for his private
Resources & a sum of Rs 2000
borrowed from an Russian Bank
on a bond dt 23d May 75 executed
by Elsnigk, Hd Russ Agency for
Honorable Discharge.

On 12th June 75, Elsnigk executed
Bond for Rs 700 in favor of the
Treasure ——

14/

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2/26/

The Execution of these Bonds is
a Knowledge of the parties Concerned,
& this amounts to an Admission
of Responsibility on the part of Alsingford
Sheriff Leconfield & Constable Lemoyne.
Whether it is an Admission of
Guilt also, and if so to what extent
& Can speak within himself
& of the Treasurer as well, is a
matter for Consideration

In my opinion the responsibility
has Criminal rel. in the Case of
Alsingford The Others felt Civil-
ly now pecuniarily Responsible,
& Retribution they had made Good
to Money lost they had performed
all that the law required of
them - To have denounced Alsingford
would have drawn attention

Thomas Cadamore for which he
has already paid him Cash.

Thomas Murphy not suspended
by Treasury Officials - Looking after
Post Office 3/4 Years has elapsed
since the Circumstances upon
which took place.

Although Thomas suspended,
but I have not dismissed him from
Service until it is decided whether
or not he brought to Trial.

The Accountant has made
Oath himself & sworn Chief
Responsible & Deficiency is further
Evidence & Post Office has executed
Security Bond of Rs 800 in 23 May 75 Exh. No 5
in favour of Thomas Lumsden & Company
Lumsden - Thus making himself
liable under bonds for a sum
Rs 2000 - Money - not yet

Brand to 1000 Rs ——— Rs 500 ——
Brand & Measures —— 700
Brand & two Servants — 800
Total 2000

any of the Persons named in Mr Britton's

He read out that you had left himself

Confidential Book upon any Person.

Statements that may have been made

by them, by omitting his Name in

Transactions in Connection with

Mr Britton - He [illegible] upon

his urging Mr Britton's

Name. He said he had Cash him

Books that he was prejudiced by his Name

which he Name occasion he Cash

him & pro. note & similar sum

in a Bank of Brighton in Conjunction

at an Architect (Mr Dear),

which he Money has paid & a Bond

to Redemption Mortgage of Brighton.

He added the Bank had taken

Com, Mr Britton & Architect

& Lord Abinger & Person that Mr

Britton has satisfied.

The Statement Abinger has

151

286

2.3.1

[illegible] effected – [illegible] [illegible] [illegible]
[illegible] of Rs 500, & [illegible] of 1000 Rs
[illegible] procured & [illegible] &
[illegible] Mohammedan [illegible] at
Bagdad – He also added (but
inconsistently) that it was 2 or 3
months after this transaction that
Mr Bruton's [illegible] &
Case –

After Abinjeil had been
Cris [illegible] & Mr Bruton's [illegible]
employ Close of [illegible] day. He [illegible]
day & Mr Wright [illegible] examined
& [illegible] Mr Bruton's
He then produced [illegible] 1-2-
324 – [illegible] [illegible] [illegible]
given in a bond of Rs 500 with
Abinjeil & Krishnayya, but
asserted that the transaction took
place in Apr: 74 & not at the time

Instalment of Aboriginal Stock (the
Proportion to Aboriginal Natives
500 Rs per Rotten Money) must
have been taken 27th April
to 20th May 75 -

Exhibit D 4 is a Summons
from Brayton Small Cause Court,
dated 8 May 76 addressed to Mr
Bentons in Connection with a Loan
of Rupees 74-

When Aboriginal instructed
he submitted that this Loan be
Repaid to - that it was Drawn up
in Rupees 74, & that this must have
been the time when he took 2 300 R
from Treasury & Consulted Mr
Bentons - He explains that he
had forgotten Documents & that
he took this Money & that it was
not by seeing this Document

He has remembered the Bond has executed on Sept 14. He admits that a similar summons was issued on himself but that it did not bring this recollection to Debt of the Bond. He further confesses that £300 Notes in fact not taken out of the Notice bag, but from another bag in which "Coin Notice works" money has left to be disposed of by Commissioners. That to Officiency in the Notice Works bag has made and from the Notice bag, as the Notes from the Commissioners bag. He says that he has forgotten these previous examinations that the money was first taken from the Notice Works bag.

I do not to be insistent believe that Blanchard's memory failed him in Every particular. He made deliberate statement of the Facts bond and his request in

Connection with Boots letter from L. 233

Police Inquiry & Mr Bentons account
of his marriage. He must
must here repeat doubt on this
matter since then, & he has taught
himself certain of
his dates & of other particulars if
he really desires to speak truth.

Two explanations occur to me.
One, that he wishes to strengthen his story
by circumstantial evidence of the
kind & knowledge of dates not doubtful
he would be supported with Mr Bentons
or his confirmed & decent detail

The other, that he has designedly made
conflicting statements, desiring on the
one hand to effect the marriage
but compunction, on the other to make
his evidence against his old father
(as Gittis believes so firmly) - such
devices are part of cunning lunatics
in an uncertain state of mind and
hungry by conflicting motives, are not unknown.

Stop here

16/

197

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I may say at once that there is not sufficient evidence upon which to bring Mr Bertoni to trial. The evidence of Blaisgirl is at best that of an accomplice, and he has chosen to make it entirely unreliable as to particular occasion or occasions on which Capt Murray was made away with. At the same time Mr Bertoni has been compelled to admit that he has been on intimate footing at Blaisgirl & with his cousin Edward Kirkwinyan from Sept. 76 till Aug. 76 — that he gave them in a bond for 500 Rs — that he was last night with them on the Bond — that he intended having in contesting Execution Decree shd allowed, and that he used his influence with his father in law to obtain stay of Execution

proceedings & Execution of which have since been stayed - thus virtually pushing off the execution —

If this was a strictly judicial inquiry I should of course confine myself to the record & find that nothing criminal has been proved against Mr Bintoni. But it is due to myself precluded from deciding that I am morally convinced that although Mr Bintoni's behalf & with his knowledge.

Public opinion & Newspapers have ever since the fusion days branded him discovered, persistently accused Mr Bintoni of having abstracted State money out of the fusion deposits through forgery & the head account. He has shrunk,

25

Ist clerk in Municipal Depart when he
was President of Board in 1874-75,
when large sums were handled of our bills &
& correspondence regarding them was
closed in beginning of 1875.

Major Hill tells me he is in this
matter he has no information which
he wants would lead to proof of
municipal money & consequently
account he has been misappropriated
by Mr Bintoni. It is also asserted
that an examination of Treasury book
relating to Currency notes would show
that he has certainly much larger
sum than he could have honestly
received from his pay. He served
occasions he has been in charge
of Newport jail during the
temporary absence of Keeper, &
it was said at those times,
& then he had an opportunity of
appropriating any sum of post-war
& municipal use, under Capt, he was

in District Executive Money or Returns
for his Patronage -

I believe I have Reported and
sent home every Case of Fraudulent
Practices of Smith, or Swindler
& my Duty then expressing an
Opinion as I have been desired &
upon the Subject-matter of Present
Enquiry, Having sent Copys of
Notices of Chief Commr - to Army
Estimation in which Mr Bruton's
General Character is held by
Them among Them since I
have been for several Years past
here exercising Functions with
which I am entrusted by
Govt

I have &c
Commr

Chicago
5th Oct 78

230 (1)

1874

1 Statement made by Felise Andrew
D'Raz this 28th day of August
1878

In the end of March 1875
Rs ~~2000~~ 1796/84 were advanced to the
Police Dept on account of
Miscellaneous charges of the
Police Dept and the same was
Kept aside in the Treasury in
a bag. When Mr Hintzi was
sirdar ~~took~~ charge of the
Treasury after Mr Hintzi had
started on leave he ordered
that no money should be kept
without crediting it to the
Treasury account. The
Treasurer then found Rs 1000
deficient in the bag which was
said to have been taken away by
Mr Hintzi for his marriage.
In order to make good the money
the Treasurer raised it from one
Narsin Bhatt and got a deed
written for 1000 Rs by which
Head Clerk of finance and Treas

and Amtgauda Patil one and other amts to
Deputy Gomashta Sinapa, A suit Ltt.
was filed against them for the
amount in the Judicial Assistant
Commissioners Court. Deputy
Gomashta Sinapa paid the
money and Alsingraya and
Head Sheriff Sinapa paid their
Shares by instalments. I
point to the entry of Rs 1796-
in the register of unadjusted
disbursements from 1st April 1895-

In June 1896 money* received Rs 36. 13 in J
from the Forest Deptt was taken 14. 8 in Ju
by my brother and deposited 14. 8 in Se
Venkatachari and they put a 8. 6 in Oc
Receipt written by me and 39 - in No
adjusted the amount by
alterations and incorrect entries
under the head of 18 Miscellaneous
in the District ledger. I did not
bring it to notice as my brother
had done. Other defalcations
were made in the same way
like my brother absconded.
In all of them Venkatachari.

had a hand and received a share.

I had nothing to do with the defalcations in the Pension Deptt. As the bills were signed by the proper authority they were sent on to the Treasurer. The Treasurer instead of examining the Pensions used to pay the amount in a lump sum to my brother and obtain his receipt in the book. After that they used to share the money between themselves, the Railway Station Mr. Britten, the Treasurer, and my brother, also Venkatachari who used to enter transactions in the disbursement book and in the Pay bill of the Pension Deptt. I was suspended on the 3rd March. On the 3rd March I sent a petition to Capt Cumming saying in the case I had no hand and praying that Mr. Britten should be suspended in which case I was prepared to prove his participation in the frauds. I sent the petition by enclosure sent of in the morning. Mr. Britten was then calling on Capt Cumming.

He brought him at once to the Treasury and took over charge from him: but I was not dismissed and no further notice was taken of my petition. On the 9th of June I was arrested. My trial commenced on the 17th when I made the same statement to the Collector coming. Peon Ranga who was an orderly to Mr. Pinturi and Peon Innea and a Police Peon a Hindu who is related to the Treasury Ghullar Gella were ready to support my statement that Mr. Pinturi had received payments from my brother. Amelia Ammanna Singh knows that Venkatachari used to get a share and all the Sheriffs and Ghullars know that the Treasurer too had his share.

J Davies

(2)

1796

2 Statement made by Venkatramaya alias Patia Treasurer in the District Treasury.

The sum of Rs. 1796 — was kept aside in the Treasury in March 1875 and credited again to deposits on the 14th May 1875 as directed by the Deputy Accountant in correspondence which passed between him and the Treasury Officer. About this time I was sick and was able to attend office only once in three or four days. The keys were given by me when I came late to Alsingraya as to Head Sheriff Simpson. I dont know how the Rs. 1796 — came to be missing but I know they with the Treasury Gumastha Simpson took the amount from Colonel Campbell's private account money to make it good, so they told me. Alsingraya gave me a bond for Rs. 700 — and I got Narsim Bhatt to lend him Head Sheriff Simpson and Treasury Gumastha Simpson Rs. 1,000 in which way the money was made good. Alsingraya made separate payment of Municipal money as ordered by the Treasury Officer but what I know not from the Rs. 1,796 —. As they helped themselves out of Colonel Campbell's private money for which I was personally answerable I did not report the matter to

W. Krishnasami Aiengar. I trusted Alsingraya and Sheriff Sinaiya with the Keys during the day and gave them to them before I came late-while I was unwell: thus they got hold of Colonel Campbell's money. I also sent them the Keys whenever I had any ceremony which detained me at home & any private afflictions. W. Krishnasami Aiengar when he took over charge did not see the sum of Rs. 1796-. He left it for the sake of the Police Mst Coms. and did not inform him about it. I stopped Alsingraya's pay Rs 30 a month for ten months so as to make good the sum of Rs. 700 that I had to pay to Colonel Campbell from my pocket. I cannot say how he maintained himself during that time. I sued Alsingraya in the Judicial Assistant Commissioner's Court and obtained a decree for nearly Rs. 1000 against him. He has not paid me yet. I told Colonel Campbell of Rs. 2000 — of his as that having been abstracted when he asked me about it: but I did not tell him about the Rs. 1796 —. I have some

Canarese correspondence with Alsinpraya about the payment of the money due on the bonds: but no previous correspondence. I often asked Alsinpraya what he had done with the money. He prostrated himself, said he was a poor man and could not give further details and that I should pardon him. He never mentioned Dr. Bintwi's name but from his saying he had been ruined for and other man I concluded that he referred to Dr. Bintwi. When I was about to proceed on leave to my native place I wanted a shawl and as Alsinpraya owned one regretted I asked him to get one one, then he brought me a pair of Kalabat shawls and told me that they belonged to Dr. Bintwi who wanted Rs 350- for them. I said the price was too high for me, and returned them to Alsinpraya and when he was leaving good bye to me near the bridge I said he might give them back to the owner. Narsim Bhatt saw the shawls also and returned them to Dr. Bintwi as desired by Alsinpraya ~~had left to take up his appointment~~. I refer to the "Tour" Register of letters for 1875/76 and find the entry that Dept. Acct. Genl's docket No. 792 of the 19th May had been replied to on the 27th May 1875 by letter No. 83 in my handwriting. No. 83 refers to a remittance and does not bear on the subject of this

sum of Rs 1796 – at all. Cannot
recollect any answer being sent to
docket No 792 – nor can I point to
any. Mr. Pinhorn permitted this
sum to be kept apart and therefore
it was Rept to Mr Christiansen Manager
for some explanation concerning the
course followed and I presume he
sent it to the Dpty Acct Genl.

A. B. Veeraraghavaiah

Before me

Mill

1878 (3)

3 Statement made by Narain Bhatt son of Keraya a Vydik Brahmin residing in Shemoga this 21st day of [illegible] 1878

About two years ago the Peramen Pataya called me to his house and desired me to land Rs 1,000 — Alsingraya, Shroff Timoja and Deputy Gumastha Rs 1,000 — which I did on the condition that they would repay me by instalments of Rs 50 — a month they said they had need of it and as it was for a large sum the three of them executed the deed. I brought the suit against them for in the Judicial Asst Comrs Court and obtained a decree which is with Pleader Vas Dev Row to whom the case has been assigned.

Re. examined

Alsingraya brought me two Cashmere shawls and asked me to buy and sell them for Rs 150 — The merchants here offered only Rs 100 — so I returned them after four days * Mr Bainbridge Thus was about a month or a month and a half after the bond was executed to me. He did not mention to whom they belonged. He did not say they belonged to himself: but now I recollect that the shawls belonged to Mr Binture and I returned them to him after showing them to Venkatsami Mudliyar. Alsingraya said if I sold the shawls I might carry the money to his credit against the bond.

Before me
Minister
Mysore

Statement made by Sheriff Sinappa 4
son of Krishnappa.

Before Mr Mutturi left for his marriage a sum of Rs 1796- was kept seperately in the Treasury on account of Advance made to the Police Mr Mundr. The whole sum was missing: and was made good by the Treasurer Pataya and Alsingraya. I agreed after some demur to pay Rs 300- and joined Alsingraya and Mr Desinty Gunaratna Sinappa in executing a bond for Rs 6000- to Narsim Bhatt. When the decree was given against us I paid up Rs 300 — to obtain a discharge from further liability. The Treasurer and Alsingraya made good the balance of Rs 796-. The whole sum was kept in a seperate box. Alsingraya kept the account of disbursement and the key was kept on a ring with other keys. The disbursements extended over three or four months. I am illiterate and see disbursements made. Alsingraya took out the money and did what he liked with it, cashing notes money orders and paying Mr Wadder. When the money was first drawn as an advance in March 1875, it was debited off the Treasury accounts and as it was kept apart from Govt money I had nothing to do with disbursts. Ghotars Chinnaya, Yellaya and Anappa counted out the money. When the shelam came then the loss was discovered and made

up in Mr. Krishnaswami Aiyangar's office. He sent the chelan on the bond that sum should not be kept out of the Treasury.

Formerly the Pension payments were made in our presence in the Treasury but D'Vaz who has absconded prepared general abstracts and took the money and paid it out before Mr. Bhatkar

Before me

Treasury Asst

Statement Made by Gurunatha Sinappa son of Malar Naik

5

I admit that a sum of Rs 1796- which had been kept seperately was missing from the Treasury. I agreed to pay Rs 200 - towards making it good and executed a bond with Alsingraya and Sinappa Asst Narsim Bhatt. has paid Rs 20 towards the decree obtained against him in the Judicial Asst Comrs Court. The Rs 1796 - was kept in a seperate box after having been written off the accounts. Naik Gurunatha Alsingraya made disbursements, cashed notes, paid money orders &c. Does not know what eventually became of the money. Was present in the Treasury Alsingraya & one to agree to pay Rs 200 tho' I had nothing to do with it.

After the change in the system of making payments to Pensioners was

introduced by Mr. D'Vaz he used to obtain 205 227
the total of the abstract from the Treasury
and paid the Pensioners some times
before Mr. Britton and in the Account Office.

Before me

Mill

Statement by Shanmuga
Singh Munshi in the Treasury Account 6
Office.

I sit in the same room as the
D'Vaz's and used to write the receipts
for them. They used to receive monies
from peons, but I did not see them
or Venkatachari retain any of it.
Did not see any money shared between
them. The D'Vaz who has absconded used
to pay the Pensioners both in the Accountant's
room and before Mr. Britton. He used
to keep the balance with him and go with
it to Mr. Britton to get papers signed.

Before me

Mill

(41)

Statement of Ghollar Patel
son of Dasarantan

Is not aware of any money being missing in the Treasury or it being made good - Counts out money but not for Alsinpraya. Has seen Gregory D'Vaz in the Treasury on business but has not seen him make any payments to the Treasurer. Cannot state where the pension Payments were made, they were not made before the Treasurer, at what times in the Account Dept by Gregory D'Vaz.

Statement made by Ramaya Pen attached to Mr Binturi.

Gregory D'Vaz who has attended used to visit Mr Binturi at his house occationally and Mr Binturi sent me once or twice to call him. Mr Binturi gave me letters to take to Gregory D'Vaz and he used to write the address on them. Never saw D'Vaz give Mr Binturi any money.

Sworn

Before me

Statement made by Ramya Pillai Pen formerly a Peon attached to Mr Binturi.

His services were dispensed with by Mr Binturi Who at time

transferred to the Office in consequence of his refusing to work in his garden.
Gregory D'Vaz who has absconded was in the habit of visiting Mr. Binturi's house. He brought papers and I have been sent to call him. He used to write letters for Mr. Binturi. I never saw him bring any money. Did not accompany Mr. Binturi to office. D'Vaz used sometimes to come to the house after 8 o'clock at night.

Before me

J Mill

Statement of Pem Ram son of Dalsa 109
a Peon attached to Mr. Binturi's Office, but now with Mr. Krishnamurgan.

Mr. Binturi used to send me to call Gregory D'Vaz and used to employ him in writing in his house. He did not come at night. Never saw him bring any money. The Pensioners were paid by D'Vaz in the Account Office but not before Mr. Binturi. D'Vaz used to go to Mr. Binturi with papers but I did not see him bring any money

Before me

J Mill

To

J. D. Gordon Esquire C. S. I.

Chief Commissioner

of

Mysore & Coorg.

The humble petition of the

Alasangiah Nayir of the

Inspr Division Commrs

Office

Most respectfully and humbly sheweth

That your petitioner beg

to again represent that your petition

has not, as yet, been favored with

any orders on his application sub-

mitted on the 2d February regarding

the removal of his suspension and

restoration to his post.

Your petitioner begs to

state that he was holding the po

of a Gumasta in the Treasury Depart-

ment and as such he was strictly

under

der the subordination of his
mediate superior the Treasurer,
ose orders the petitioner was always
ided by.

Your petitioner was suspended
y Colonel Campbell after being
tried as a witness in connection
with the enquiries held into the
misappropriation of money by the
officials of the Shimoga District
reasury. Your petitioner submitted
the case twice or thrice to Colonel
Campbell by whom your petitioner
was always informed that final
orders were awaited from your
Grace for restoring your petitioner
to his post. but that officer left
the Province before the petitioner
could seek final justice from his
graceful hands.

Petitioner then applied
to Major H. Hill offg. Commissioner
Mysore Division who gave orders

over the subordination of his
mediate superior the Treasurer,
whose orders the petitioner was always
ruled by.

Your petitioner was suspended
by Colonel Campbell after being
tried as a witness in connection
with the enquiries held into the
misappropriation of money by the
officials of the Shimoga district
treasury. Your petitioner submitted
the case twice or thrice to Colonel
Campbell by whom your petitioner
was always informed that finial
order were awaited from your
Grace for restoring Your petitioner
to his post. but that officer left
the Province before the petitioner
could seek finial justice from his
graceful hands.

Petitioner then applied
to Major H. Hill offg Commissioner
Mysore Division who gave orders

in reply that no reference was
forthcoming in the office regarding
the suspension of the petitioner
through the disposal of the post
of Hazis may rest with the Comm

Your petitioner is a
Government servant of 21 years
during which period he has
worked under several officers
with honesty and zeal but to his
great misfortune petitioner has
now been under suspension -
Petitioner has a large family
consisting of 10 souls solely
depending upon him for main-
tenance petitioner having
no other means of livelihood
petitioner and his poor family
are put to great hardships.

In Conclusion your
petitioner most humbly begs
that your Lordship will be kindly
pleased to his helpless
case

be unto your honours most
humble Consideration and to
direct the suspension to be
cancelled and the petitioner
restored to his appointment
—For which act of kindness
and charity your petitioner
shall as in duty bound ever pray.

Shimoga
3d March
1879

N. Narasingriah

The Papers
Court Case about the
Currency Notes was
Withdrawn after the
Accounts were
Settled & Cleared
961. Certified Copy granted 1879.
Registered 1879

212 261

The Statement of Alsingnah late Nagadi
Goomashta of the Shimoga Treasury taken
before the Commissioners Court as given
before me at Sankeeray on Saturday 24th
August 1878.

I remember that some of the Comm's
private money in Charge of the Treasurer
was made away with by 875 and after
Bails replaced. It was taken in various
sums by different persons I do know one
but I was aware of it.

When it was gone there came from
the Comm't a demand for currency notes
for Rs 1000 on account of his private money.
He then conducted what was to be done and
the money was made good in various ways.
I was after being told I remember well why
this money had been made away with, —
Alsingnah continued. —

I remember now that there was

a sum of money in deposit not in the
Treasury accounts, on account of Dhee.
It was more than 1000 Rs & less than 2000
It may have been more than Rs 1500. It
was this money which was used by
different persons. I did not take any
but among others Bantwin said received
Rs 500 when he was going for his
marriage. I gave him that sum in
the shape of currency notes - some for
Rs 100, some for Rs 50 this was all I
gave him. I do not know whether he
received more through others. I also
gave him a promissory note for Rs
500 as he said he wanted money
for his marriage. It was on the Limited
Bank at Bangalore. It was accepted
by Krishnamurthy who had a share
in the Bank. - Bantwin said was security.
The money was paid to a Mussalman
Munshi at Bangalore for Bantwin
said

* note in the add

Saib on a hoonoor Lent by the latter.
the agent of the Bank. Sacd me & Bontun
Saib & Kristnanayar in the Small Cause
Court at Bangaloe 1876 and got a decree
Bontun Saib has now paid the money.
Kristnanayar was prod by Dhoondhee
in the Dy Court and was sent to
Chitaldroog as Peshkar where he died.

When Bontun Saib went on leave
for his marriage - it was in April or
may 75 Mr. Krishnaswamy packed
for him, and according to a letter read
from the Dy Accl: General he ordered
that no money should be kept in deposit

Then it was found necessary house
the Commissioner's private money to make
good the Police deposit money. About
8 or 10 days after this the demand
for currency notes came from the Govt.
The Treasurer got the notes from his
house & sent them Then he consulted

how

how to realise the money. The Treasurer
got only 1000 Rs. out from his house
that is 900 Rs. and 200 Rs. the rest
he managed in some way.

To make this money good the
Treasurer made me give him a bond
for Rs. 700 - and he got me & Shr Sh
Seenappa & Gowrabhta Seenappa to
join in executing a bond for Rs. 1000
in favor of one Narasimhalu of
Shimoga. This was on a Sunday

Narasimhalu soon after sued
on this bond & obtained a decree

About one month ago, the Treasurer
sued me for the balance of the 700 Rs.
He got a decree for Rs. 500 inclusive
interest - I had already paid him
a portion - The decree was to pay by
month. instalments of Rs. 20 Nos
decree is dated in 1915 -

Of the 1000 Rs. I was responsible for Rs.
500 - Shr Sh Seenappa for Rs. 300 Gowrabhta
Seenappa

Seenappa for 200-

It is true I had given a separate bond for Rs. 700 but the Treasurer laid hold of me and said that as I was the go between I must be responsible - and this although I had not taken anything for myself --

The Hd Shroff Seenappa Goomasta Seenappa consented to join in the bond as it was decided that they had taken away the sums named or thereabouts - The Hd Shroff had access to the box - It was he who took the 500 Rs - exchanged it in the Treasury for a note for Rs 500 which he gave me and which I gave to Pinton Saib - I gave it to him in his house -

After Pinton Saib returned

from his marriage I represented to him that I had been put to great expense, but I have received nothing from him. He paid as I have said Rs 500 on account of the Small Cause Court decree.

He also gave me a Shawl as a present- I have also tried to sell Shawls for him- I offered one to the Treasurer- It was for 150 Rs I think- He did not buy it-

I have no documents to show my transactions with Bintwin Saib- I had an account of my transactions with him- but I have lost it- I searched for it soon after his return from his marriage but could not find it. I think my young son whom I had beaten, must have taken it away with

it. On the 24th I gave the currency notes for Rs. 500 to Rintoo Saib I heard the Sheriff Seenappa tell the Treasurer that the money was wanted, and he would take it from the "Khasgi mobleg". The Treasurer said "take it". I was sitting by & heard it - He also said that the money was to be given home, but not for whom & wanted it - There was no necessity - It was customary to take and replace from the "Khasgi mobleg" -

Soy (in Canarese)
Alsingiah

Signed as above by Alsingiah after it had been read over to him in Hindoostani. -

24th August 1878

Soy. J. A. Campbell
"Coly"
W. Cunningham
Secretary.

1589

Extract from an opinion submitted by Colonel J. A. Campbell with his letter dated 5th October 1878.—

On the 31st March 1875 a sum of Rs 1,796 was debited in the Treasury Accounts as paid to the Police Assistant for Departmental Expenses. It was not customary for the Police Assistant to receive this money and it was therefore left on his deposit in the Treasurer's books whether in the Account or in a separate book is not certain.

On the 10th May 1875 Mr Pinkney gave over charge of the Treasury to Mr Krishnaswamy Iyengar and went on leave for his Marriage.

On the 11th May 1875 a "Chalan" was received from Mr Krishnaswamy Iyengar according to which the above sum of Rs 1,796 was credited in the Treasury Accounts. This was in consequence of an order received from the Deputy Accountant General.

On that day, the Treasurer is said to have been sick in his house.

The Head Sheriff deposes that he made the necessary Credit entries in his accounts, and received

a corresponding sum from the Head Goomasta Alsingirah and caused it to be placed in the "Chalti Jamakurch" box, for the contents of which the Treasurer and under him the Head Shroff are personally responsible.—

But the Shroff adds that his suspicions were aroused by observing that Alsingirah took money from the Commissioner's private bag, and therefore as soon as the Treasury was closed he went and informed the Treasurer.

Next morning the Treasurer came and made an examination and found that a sum of nearly Rs 2000 was missing from the Commissioner's private money.

I have little doubt that this defalcation was brought to the Treasurer's notice for the first time somewhat in the manner described. But it is discreditable both to him and to the Head Shroff that Alsingirah or any one else was able to misuse of Government money although it was not shown in the accounts of the "Chalti Jamakurch" nor formed a portion of the contents of that box for which they were specially responsible.

9

1269

It is to be feared that a system of taking out and replacing sums from Departmental and private bags was not only prevalent at that time but was tolerated. It was further however to find that a clean breast had been made of the contents of the Police bag and that it had been necessary and replaces it by the Commissioner's money which might not be called for at any moment.

That the Commissioner's money (that is my money) may have been used in the manner alleged is apparent from the fact shown by my (private) accounts, that a sum of more than 2000 Rs remained in the Treasurer's hands till 31st May 1875 on which date Currency notes to the amount of Rs 2000 were obtained by me. By that time the money had been made good by the Treasurer from his private resources and by a sum of Rs 1000 borrowed from one Narain Bhatt on a bond dated 23rd May 1875 executed by Chinigrich, Bendshroff Seemsha and Goonnesha Seemsha.

On the 12th June 1875, Chinigrich executed a bond for Rs 500 in favour of the Treasurer.

The execution of these bonds is acknowledged by the parties concerned, and this amounts to an admission of responsibility on the part of Chinigrich Shroff

Sheriff Seneschal and Coroner's Seneschal.

Whether it is an admission of guilt also, and if so to what extent in the case of each of these persons and of the Treasurer as well, is a matter for consideration.

In my opinion the responsibility was Criminal only in the case of Alsingham. The others felt that they were pecuniarily responsible, and that unless they had made good the money lost they had performed all the duty that was required of them. To blame demanded Alsingham would only have drawn attention to their own carelessness for which they had already paid in hard cash.

I have therefore not suspended the Treasury Officials bearing also in the face that 3½ years have elapsed since the circumstances referred to, took place.

Alsingham I have suspended, but I have not dismissed him from the service as I am undecided whether or not he should be brought to Trial.

That Alsingham was made a fool himself the person chiefly responsible for the deficiency is further evidenced by the fact that he resigned

AW

on other bond for Rs 800 on the 23rd May 1895 in favour of Shroff Seenasyen and Sonnaseku — Seenasyen thus making himself liable under bonds for a sum of Rs 2000 namely: Out of the

bond for Rs 1000.	Rs 500 — —
Bond to Treasurer	" 700 — —
Bond to the two Seenasyens	" 800 — —
	Total 2000 — —

In the Statements taken by Major Hill lines were thrown out and allegations were made on hearsay only, that a portion if not all of the missing money was taken by Abeygoonis and given to Mr Bastiani.

These Statements were taken on the 20th August last and were sent to me in Camp with a request to take Abeygoonis's Statement who was then the Mazer Jail Court took his Statement on the 21st idem.

I think it is more probable that he had on the interval received at least further information of what had been disclosed to Major Hill. But he must have been aware that no one but himself knew that he had paid any of the Treasury money to Mr Bastiani.

Re

He need not therefore have felt himself compelled to back up any hearsay statements which may have been made by others, by admitting his share in the transaction in connection with Mr. Buturi. He however required no urging to mention Mr. Buturi's name. He said he had given him 500 Rs when he was going for his marriage, and that on the same occasion he gave him a pro-note for a similar sum on a bank at Bangalore in conjunction with Mr. Krishnaiyar (since dead) and that the money was paid by a hoondi to a Mahomedan shroff at Bangalore.

He added that the bank had sued him, Mr. Buturi and Krishnaiyar and had obtained a decree which Mr. Buturi had satisfied.

This statement - although it has now represented adding that for the two sums of Rs. 500, a hoondi for Rs. 1000 was procured by Krishnaiyar and sent to the Mahomedan shroff at Bangalore. He also added (but inconsistently) that it was for 3 months after this transaction that Mr. Buturi went away on leave.

After

4 Ledger

He need not therefore have felt himself compelled to back up any hearsay statements which may have been made by others, by admitting his share in the transaction in connection with Mr. Bhuturi. He however required no urging to mention Mr. Bhuturi's name. He said he had given him 500 Rs when he was going for his marriage, and that on the same occasion he gave him a pro-note for a similar sum on a bank at Bangalore in conjunction with Mr. Krishnaiyar (since dead) and that the money was paid by a hoondi to a Mahomedan Moonshi at Bangalore.

He added that the bank had sued him, Mr. Bhuturi and Krishnaiyar and had obtained a decree which Mr. Bhuturi had satisfied.

This statement - Abhiprai - has now represented adding that for the two sums of Rs. 500, a hoondi for Rs 1000 was procured by Krishnaiyar and sent to the Mahomedan Moonshi at Bangalore. He also added (but inconsistently) that it was for 3 months after this transaction that Mr. Bhuturi went away on leave.

After

After Alsingraik had been cross Examined by Mr. Bisturi the enquiry closed for today. The next day the Head Shroff was Examined and I put some questions to Mr. Bisturi.

He then produced exhibits 1-2-3 & 4. Explained how he had joined in a bond for Rs 500 with Alsingraik and Krishnaiyar but asserted that this transaction took place in September 1874 and not at the time mentioned by Alsingraik which (on the supposition that Alsingraik obtained 500 Rs from the Police Money) must have been between the 1st April and the 10th May 1875.

Exhibit No 4 is a Summons from the Bangalore Small Cause Court dated 8th August 1876 and addressed to Mr Bisturi in connection with a bond dated 24th September 1874.

When Alsingraik was recalled he admitted that this was the bond he referred to that it was drawn up in September 1874, and that this must have been the time when he took the 500 Rs from the Treasury and gave it to Mr Bisturi. He explained that he had forgotten the occasion on which he took this money, and that it was only by seeing this Summons that he now remembered that the bond was executed in September 1874. He admits

admits that a similar summons was served on himself but that it did not bring to his recollection the date of the bond. He further explained that the 500 Rs was in fact not taken out of the Police bag, but from another bag in which "Civil Public works" money was kept at the direction of the Deputy Commissioner that the deficiency in the Public Works bag was made good from the Police bag, and that again from the Commissioner's bag. He says that he had forgotten when previously examined that the money was first taken from the Public works bag.

I do not, for an instant, believe that Abdin Shiah's memory failed him in the way he states. He made deliberate mention to me of this bond on the 24th August in connection with the 500 Rs taken from the Police Money for his Brother on the occasion of his marriage. His mind must have frequently dwelt on this matter since then, and he has had ample time to make himself certain of his dates and of other particulars if he really desired to speak the truth.

Two explanations occur to me. One, that he wished to strengthen his story by the circumstantial evidence of the bond and the Hoondi, and did not anticipate

215
32

...curiosity that he would be confronted with his Brother
or be compelled to descend to details. The other that
he has designedly made conflicting statements, declaring on the one hand to a person to whom he made a
full confession, and on the other to make his evidence
against his old partners of as little inculpatory character
as possible. Such devices in the form of cunning would
serve in an uncertain state of mind and dangerous by
conflicting entries, are not unknown.

"Ebrant"

J. Cunningham

Secretary.

Exhibit No 1 5th October 1878

Exhibit No 1 — 1876

To the Agent —

Your letters addressed to Mr Bintoory and myself were received —

You are aware that the amount therein mentioned was not received by me from the Bank — 400 Rupees were due to Khistniangar who asked me for that amount as he was in need of it; then I had not money Khistniangar therefore said to me "I am "in need of 500 Rupees; I have dealings in the "bank; give a bond to the Bank for Rupees "500, viz Rs 400 due to me, and Rs 100 which I "require extra; I will send for the money, & be "chiefly answerable for it; give me 400 Rs "due to me; I will myself pay the extra sum "of 100 Rupees" — I do not know how & when according to the above arangement, he received the money — I paid him Rupees 310 on 3 different occasions viz 100 Rupees on the first occasion; 50 Rupees on the second, 160 Rupees on the last or when he left this place — A balance of Rs 90 only is still due to him — As he died, the balance was not paid him — immediately — Should you consider all these circumstances, you will find that there is no reason why the amount should be paid to the Bank by us —

30 — 4 — 1876 —

Exhibit D 12
Translation

— Exhibit No 2. —

371

Your letter No 273 was received — I also read the letter dated 24th December written by Mr Bintoory and Khistna Iyengar — If the money had not been received from us as stated in this letter, Promissory Note would have immediately been executed — As already stated in my previous letter, Rupees 300 were paid to Khistniangar who had lent me money — Regarding the balance of Rs 90 was paid paying the balance of Rs 90, the said Khistniangar died, and so, it remained unpaid — You may observe that even the sum of Rs 150 mentioned in your letter was received in the bank through the said Khistn Iyengar, but it was not we that sent it ——— You should think well all these circumstances — We had no connection with the bank; according to Khistna Iyengar's wish, we had direct transaction with him; we had received money from him, and we repaid made repayments to him who was chiefly answerable; and only a balance of Rupees 90 is due to him ——

Shimoga — 10 — 6 — 1876

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

No. 2. 274

No. 1.

IN THE COURT OF SMALL CAUSES OF BANGALORE.

Suit No. 4590 of 1876. A. D.

Plaintiff.

Mysore Bank Corporation L. C. Narasimia.

Versus

1. Alasingadia Head Goomasta Dist: Treasury
2. Mahamed Hossain Peintore & ait Asstt: Thimaje Comms Thimaya. 3. Venkata Lakshmamma wife of the deceased N. Krishnayya

Defendant.

Whereas above at Bangalore

Plaintiff, on the 4 day of August 1876 A. D.
instituted a suit in this Court against you, for Rs 458—8—10 balance due on Promote Note of 25 Sept 74 payable within 3 months. Rs 500—
Interest due at 1—4— per cent: 120—
Deduct the Amount Rec: in deposit 620—
Rs 30—6—.
Also further interest 1 year 11 months 2 16 7½
458—8

and whereas 4 day of the month of September 1876 A. D. has been fixed for the final disposal of the suit, you are hereby summoned to appear and answer the claim in this Court on the above day at the hour of 11 in the forenoon, in person, or by a Pleader of the Court duly instructed and able to answer all material questions relating to the suit, or by a Pleader, who shall be accompanied by some other person able to answer all such questions. And you are hereby required to take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence. And you are further required to bring with you, or send by your Agent, any document on which you intend to rely in support of your defence, and you must be prepared to produce all your witnesses on that day.

Given under the Seal of this Court this 8 day of August 1876.

	Rs.	A.	P.
Debt or Claim	458	8	10
Cost of Institution Fee and of Summons.	40	8	0
Total, exclusive of Subpœna, and Warrant of Execution Costs.	499	0	10

Registrar

MEMORANDUM.

If you pay the debt and costs into Court, you will avoid further costs.

If you admit a part only of the claim, you may, by paying into Court the amount so admitted, together with costs on that amount, avoid further costs, unless the Plaintiff at the hearing shall prove a claim against you, exceeding the sum paid.

If judgment be given *exparte* in default of your appearance, your body or goods will be taken in execution, unless you pay the amount of the debt and costs into Court within one week from the date on which the judgment is given.

You may obtain summons to compel the attendance of any witnesses, or the production of any or books papers you may require for your defence.

If you wish to plead a set off, you must produce, at the time of appearing, the particulars thereof in writing, and if your defence is the Act for the Limitation of Suits, you must appear personally, or shew valid cause for your non-appearance.

Bring the copy of this summons with you when you come to Court.

Do not pay the amount of any warrant of execution to any Amin without his separating in your presence the receipt from the foot of the warrant, and giving it to you; otherwise you will be liable to pay it again.

Received
Creasman Library
Wheaton College
MAR 23 1975

Wheaton
IL

281

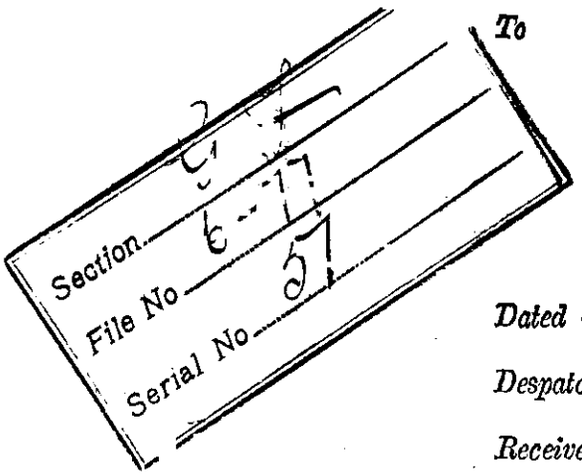
/Confidential/

1878

1/282/ From The Commissioner

Nagar Dist:

To



Dated 5th October

Despatched

Received 14

Enclosures No. 2 sets. 5 exhibits

General No.

No. 208

Referring to No. 4364/47 of 5th Sept. 1878, submits proceedings of a Departmental enquiry held into the conduct of Mr. Mahomed Hussein Bintuni when in charge of the Shimoga Treasury. –

Confidential

2823

Shanghai
5th October 1878

To the Secretary
Chief Commissioner
Brenton

Sir

Referring to your letter No. 4364/47 dated 5th Sept. 1878 I have the honor to submit proceedings of a departmental Enquiry held by me into the conduct of Mr. Bristow when he was in charge of the Nanking & Chinkiang Statements previously taken by Major Bill & myself are also enclosed — I have the honor to be

Mr Bristow is under suspension —

Sir
Your most Obt Servt
[illegible]
Commr

No

ENDORSEMENT.

This was not received during the absence of the Secretary on leave from 18th December 1879 to 15th Jany 1880. D.M.K.

In reply to ~~his~~ Petition, dated 13th October 1879,

Section 16-1
File No 32
Serial No

Casuganum Gold Mgr of the Nugar Division Bellary Customs Court is informed that copies of his deportations and an Extract from Colonel J. A. Campbell's report in his case are forwarded to him

"By Order,"

MYSORE CHIEF COMMISSIONER'S OFFICE,
~~DAFTAR DEPARTMENT.~~
Camp Shimoga 22nd Nov 1879

J. Cunningham
Secretary.

No. 337

ENDORSEMENT.

In reply to his Petition, dated 13th October 1879,

of Kardugarah, late Nazir of the Nagar Division

Commissioner's Court — — — is informed that

copies of his depositions and an Extract

from Colonel J. A. Campbell's report

in his case are forwarded to him.

"By Order,"

MYSORE CHIEF COMMISSIONER'S OFFICE,
DAFTAR DEPARTMENT,

Camp Shimoga 12th 1879.

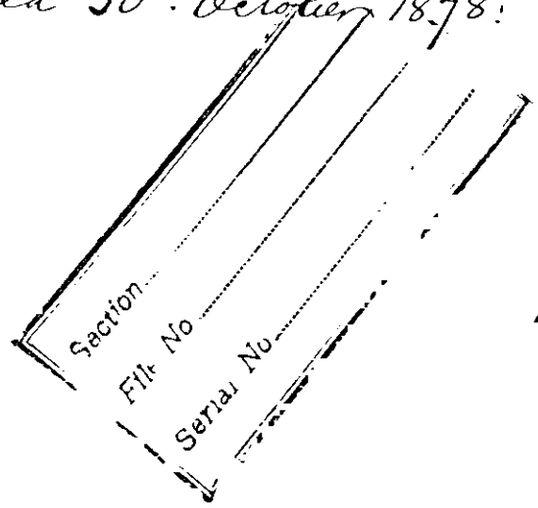
Secretary.

155

General № 5872

F . 41

Dated 30th October 1878.



Proceedings of the Chief Cashier

Bangalore 30th October 1878.

336

Read the following letter:-

From the Comptr. Nagpur Dte

No 460/217 dd 4th Sept 1878

reporting the discovery of

further defalcation in the

Dharmapa District Treasury.

From the Dy. Accnt. General No

3430 dd 30th Sept. 1878 Intt-

-imating a report from Mr

Barrow, Examiner of Accts.

in his Office, who was de-

-puted to investigate the Acc-

-ounts of the Dharmapa Dis-

-trict Treasury-

Order

The Correspondence read

above shows that the Special

investigation of the Accounts

of the Dharmapa District Treasury

noted in para: 11 of the Chief

Cashier's Proceedings No 461/3 dd

22nd April 1878, has resulted

in the discovery of further

funds, aggregating Rs.
125-5-6, in the accounts
of Sept. Oct, and Nov. 1876,
and March, April & May 1877.
From the Deputy Minister
it is observed that the
misappropriation of these funds
has been facilitated by the act of the
Treasury Officer, Mr. Sabnis.
Mssrs. Bhatwadekar certifying
to credits in the Cash
Accounts which had no
existence. ~~He is therefore~~ His Office must be regarded
~~Chief responsible for the~~ Receipts as Chiefly responsible
~~loss to Govt, and the Chief~~ Govt for the loss defalcation
~~Comptroller must~~ the and
Amount be recovered from
him at once.-

2. ~~The Chief Comptroller is also~~
~~to blame. The Judgment~~
of Mr. Barron, ~~Examiner~~
~~of Accounts~~, who was
deputed to investigate the
Accounts of the Bhiwapur
District Treasury ~~Office~~
is deputed by the Deputy
Genl. to have done his work

X
x and the Captain
of Steam Ves-
Special case, on the
Recommend of the
Dep. to authorise
the payment

X
Extra Factory Allowance
for Dirn. for the period of his
absence from Bhagalpore &
addition of his Consolidated
Emoluments 84 pence, &
granted in Orders dt 1838
30th June 1875 from the 5th
of Augt, Med. Dept.-

29/10/78 Secretary

& Chief Comptr Bengal Dr
Dr. By Accountant
Returning the Barrow
Orders & Memo.-

1878

No. 44

To

The Comm^r. Nagar Div^n

by: Acct^t General

Section 6-1

File No 53

Serial No

Dated - 30 October.

Dept. — " — " Rec^d 6th Nov^r

No. 5872/41

Encls 2 } Letter No: 19 of 16th Sept^r/78 from Wm Barron to Govt
1 Memo of 22-9-78

Directs the recovery of Rs 125. 5. 6 from Wm Mahomed Hussen Bintire being the further amount of defalcation discovered in the Shimoga Treasury, & sanctions a deputation allowance of Rs 5/- per diem to Wm Barron.

May this be 24
left with all in continuation
of this office No 2625 of 25th Sept 1878
196

14/12

The D.P.I. does not seem to have replied to the above Rr: send him Mr. Hunter's explanation for remarks. Mr. Hunter asks in this to be reinstated in order that he may close his official career with honourable credit. The request was complied with by reinstatement on the 15th & it will be good thing if Mr. Hunter performed his part was closed or no.

Two petitions from Sivaganga Nazir Nayar Louis Court are also put up praying for reinstate: as the principal has been put back. he too may now be reinstated?

W.L. 12/3

1878.

No. 2276.

Name of Petitioner. Abdul Hameed Hussain Bahadur. (Suspended)

Village. Bangalore

Taluk. Do

District. Do

Date of Arzi. 9th December 1878

Date of Receipt. Do.

Date of Disposal.

No. of Enclosures. One.

ABSTRACT.

Encloses a printed copy of his de-
fence submitted on the 5th Dec
1878, and states that the
charges in practice alluded
to therein by General in para 7
of his report were introduced by
Sir Dyson of Shimoga (Mr Bain-
bridge) & carried out by the
Petr's successors during his absence
on leave. The Petr complains of
the manner in which the enquiry
conducted the enquiry into the
irregularities alleged to have been
practised by the Petr in his ma-
nagement of the Treasury. The
Commr examined a few of the
witnesses only and then took the
Petr's statement. The principal
witness the Head Gumasta of the
Treasury stated that a few
before the Petr went on leave
was on the 10th May 1878, the
had asked him to raise a loan
of Rs 200 from sureties, and that
was unable to comply with the

had borrowed currency notes from the said amount from the Treasury
off who had taken them about which Police Amount money
Col. Campbell's private money was kept. The Witness further said that
(the witness) also executed a Pro note for sixteen 500 Rs in favour of
Bangalore Corporation Bank which was indorsed by the Petr and
the Thirumeyar; and that these currency notes and Pro note being
made by Thirumeyar, he (Thirumeyar) gave the Petr a Hundee
for Rs 1000 on the said Bangalore Corporation Bank in favour of a
Ahmedan in Bangalore. The Petr says that the Hundee was drawn
December 1873 ie more than a year before the Police Amount
money came into existence and nearly a year and a half before the
Petr went on leave. The Head Gumastah himself admitted that the Petr
was not at any time made aware that the money was taken
out of the Treasury Funds; and that the Petr had no control over
Amount money nor over Col. Campbell's private money which
was under the sole Charge of the Treasurer. It is unaccountable
that whereas the amount alleged to have been wanted by the Petr
of which claim was only Rs 500 there was actually a deficiency
of Rs 1797 in the Police Funds, and Rs 1945 in Col. Campbell's
funds. If the defalcation was from Police money, it is unaccountable
that Col. Campbell did not report it before though he knew of it
for a year and a half ago. [redacted] was Col. Campbell's private
money with which the Head Gumastah and other (officials of the Treasury)
Peons have been playing for cash and loose [redacted]. Witnesses admitted
that at one time a large deficiency was found in this money and
that they raised loans to make it good the same. As regards the Pro note
the Head Gumastah himself admitted in his further examination
that it was executed on the 25th September 1874. ie nearly 9 months
before the Petr went on leave, about which time and for the purposes
which journey, he first-got it had been executed. The Pro
note was executed by the Head Gumastah to Thirumeyar for
money borrowed from him & the Petr endorsed the Pro note to ob-
lige Thirumeyar who said that the Head Gumastah would pay the
debt promptly if the note bore the Petr's name. The Petr explained
in his deposition the circumstances under which he obtained a
loan from Thirumeyar and other particulars connected therewith.
A patient perusal of the depositions of the witnesses especially
of Alasingiengar the Head Gumastah (whose malpractices are
well known) will establish his innocence. The Petr awaits the
Chief Secretary's decision in the humble hope that he may be exone-
rated from all blame and that he may be permitted to remain to
his Office and there close his official career with honor &
credit

P.S.

Memorandum Petr

BP 9/12/78

No. 241 1878.

No 2276
ALSHATONED

J. D. Gordon Esquire C.S.I.
Chief Commissioner
of Mysore.

Respected Sir,

In my explanation dated 5th September 1878, a printed copy of which is herein enclosed, I laid before your honour a representation of the inadequate grounds on which I was directed to pay 1/4 of the defalcations which occurred in the Military Pension Department of the Shemoga District. I therein shewed that the defalcations did not occur whilst I had anything to do with the payment of these pensioners i.e. up to 18th June 1875, and that they took place entirely after the arrangements which were then brought into effect, and under which I had no manner of connection either directly or indirectly with examination of pensioners or even the disbursement of pensions to them or signing the pensioners certificates after payment; but had simply to remit the whole account of the Pension Abstract as passed by the Deputy Commissioner to him for disbursement by his office in his presence.

The Deputy Accountant General
on whose report the final orders of the
Chief Commissioner have been based
would seem disposed (vide para 7 of his
report) to absolve me from all blame,
but that he considers I acted without
authority in deviating from the old
practice. It will be seen from my
former explanations that the inno-
vations in practice were introduced
by the Deputy Commissioner of Bhamga
(Mr Cunningham) and carried out
by my successors during my absence
on leave, and I was powerless either
to question them or protest against
them.

I entreat your honour to
patiently consider these facts and
do justice to me in the matter of
the above order which has not only
subjected me to an undeserved
loss of money but also casts a
reflection on my character for efficiency

Since then on the 30th Sep-
tember, I received an order from
the Commissioner of Nagar intimating
that I had been suspended from
office with the object of a departmental
enquiry being held into certain
irregularities in my management
of the Treasury. The inquiry was
conducted in a manner of which,
I beg to submit, I have some reason
to complain. The inquiry was stopped
after

[redacted] witnesses had been
examined, when the Commissioner
took my own statement, stating that
as there were discrepancies in the
statements of witnesses already examined
the examination of the other witnesses
would be dispensed with. I was not
able to get copies of depositions, but
from the notes I took I could easily
shew how totally unfounded the
charges which were attempted to be
brought against me were. I shall
not here trouble your honor with any
lengthened explanation on the subject,
until I am formally informed of
the result of the Commissioner's
proceedings in the matter.

I would now only respect-
-fully submit in a few words that
the imputation intended to be
conveyed by the inquiry appears
to me to be that I obtained a loan
from out of certain funds deposited
in "Amanat" for payment to the
Police Department in March 1875.

The Principal witness
was the Head Cashier of the Treasury
and his statement was that a few
days before I went on leave which
was on the 7th May 1875, I had asked him
to raise a loan of 500 Rupees for me
from Sowcars, and that being unable
to borrow from Sowcars he had
borrowed 500 Rupees worth of
Currency notes from the Shroff of
the Treasury who had taken them
out

[redacted] Police Amount money and Colonel Campbell's private money was kept. He further said that he also executed a Promote for another Rs 500 in favor of the Bangalore Corporation Bank which was endorsed by me and one Krishnaiyar, and that these currency notes and Promote being handed to Krishnaiyar, he (Krishnaiyar) gave me a "hoondi" for 1000 Rupees on the said Bangalore Corporation Bank in favor of a Mohamedan in Bangalore.

This is the whole charge, if charge it be, brought against me. From this same witness' statement in further examination it will be clear how transactions of a perfectly harmless character have been perverted and colored to prejudice me.

First, as regards the currency notes alleged to have been given to me, this was done according to Witness' statement, to enable me to obtain a hoondi for Rs 1000 from Krishnaiyar. I need not make a long statement to show the falsity of this allegation. The simple fact that the Hoondi was drawn in December 1873 i.e more than a year before the Police Amount money came into existence and nearly a year and a half before I went on leave is enough to show its utter baselessness. Even assuming that

~~That I was~~ 2

~~for the loa~~ ~~ney~~ admits

that I was not at any time made aware the money was taken out of the Treasury funds. It is well known and is also admitted by the witnesses that I had no control over "amount" money nor over Colonel Campbell's private money which were kept in a separate box under the sole charge of the treasurer. There can be no question that the deficiency whatever it may have been occurred in Colonel Campbell's private money ~~account~~, and not in Police Amount funds as the accusation would seem anxious to make out, no doubt, with a view to give a more serious aspect to the irregularities with which the authorities appear to be determined to connect me in spite of moral and physical impossibilities.

If there was originally a deficiency in the Police money, to make good which, money was taken out from Colonel Campbell's funds it is strange that in Colonel Campbell's box there was a greater deficiency than was required to make up the amount abstracted from Police Funds. Again whether the money wanted by me was taken from Police or Colonel Campbell's funds it is unaccountable that whereas the amount alleged to have been wanted by me and given me was only Rs 500, there was actually a deficiency of Rs 1797 in the Police funds and Rs 1945 in Colonel Campbell's funds. The Police money being in "Amount" might

~~and it is~~ ~~from~~ ~~account~~ ~~as~~ ~~it~~ ~~would have~~ ~~been~~ ~~tampered with~~. If again the defalcation was from Police Money and not from Colonel Campbell's money it is unaccountable that Col: Campbell though he knew of the defalcation a year and a half ago did not report it to Government or take any steps on it. But as a fact, it was Colonel Campbell's private money which he had deposited with the Treasurer and over which it is proved he exercised no good control or check, which the Head Goomastah and other (Officials of the Treasury) witnesses have been playing fast and loo[se] with - Witnesses admit that at one time a large deficiency was found in the money, to make good which, they raised loans by executing bonds to bearers - Moreover, whether the money was Police or Col: Campbell's it is most improbable that I should have taken out any money out of it, or connived at its being taken out when I was about to go on leave and hand over charge of the Treasury to such an utter stranger as Mr. S.B. Krishnaswamier.

Next as regards the Pro note which the Head Goomasta refers to, he has himself in the course of

A/52

i.e. nearly nine months before went on leave, about 15 which time, and for the purposes of which journey, he first said it had been executed. The story of this Pro Note and how I became connected with it is said in a few words. Far from the Head Gomasta being "a position to raise loans, he is from his own shewing deep in debt. It is improbable on the very face of it that I should ask him for money, and even if I should have borrowed money through him, that he should execute a Pronote. In the matter of the Pronote above referred to, it has been executed by the Head Gomasta to Krishnia[illegible]ar for money borrowed from him. It was a transaction purely between these two parties, and I endorsed my name on the Pronote simply to oblige Krishnimyar who said that if the note bore my name, the Head Goomastah being my subordinate, would pay the debt promptly.

In my deposition I have fully explained the circumstances under which I obtained a loan from Krishnimyar who was entirely unconnected with my office, also how I paid it, and how the whole was an open transaction of an unobjectionable character. A patient perusal of the depositions of witnesses especially of Alasingiengar the

this avowed [redacted]
promoted to Nazir on the Commis-
-sioner's Court) will shew how I
was unfairly dragged in a matter
of irregularities practiced by the
Subordinate treasury officials
with the private money of the Com-
-missioner Colonel Campbell
and placed in their hands, with
the charge and control of which
I had nothing whatever to do.

I shall not trouble
your Honor with further explanations,
but only await your Honor's decision
in the humble hope that the final
orders will completely exonerate
me from all blame and remove
a stigma which would if matters
are allowed to stand in their
present state, ever attach to my
name and to that of my family;
and that I may be permitted
to revert to my office from which,
I have been kept out for more than
two months, and to close my
official career with honor & credit.

I beg to remain,
With due submission,
Your most obed^t & humble servant,

Mahomed Hussein Bintuni.

Bangalore
9th December
1878

Correspondence regarding defalcations in the Military Pension Department in charge of the Deputy Commissioner of Shimoga, Mysore Province; from December 1876 to April 1877, together with Assistant Commissioner MR. MAHOMED HUSSEIN BINTURI's explanation.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department.

No. 413—*J.* 11, *dated Camp Banavar, 26th July* 1877.

I have the honor to submit for the information of the Chief Commissioner the records* in criminal case No. 9 of 1877, in which one Felix D'Vaz, Treasury Head Accountant at Shimoga, has been convicted of abetment of criminal breach of trust.

* With copy of this court's order attached thereto.

2. The finding and sentence of the magistrate in this case has been confirmed by me under Section 36 of the Criminal Procedure Code.

3. The breach of trust referred to was committed by one Gregory D'Vaz, Pension Clerk, and brother of the prisoner, who has absconded.

4. Owing as I understand to the delay in obtaining certain references, the Deputy Commissioner has not yet submitted a full report on the case, and I am therefore unable to say how much Government money has been misappropriated. The present however appears to me to be a suitable time to make the following observations, as an early decision on other matters connected with the case seems to be called for.

5. I have in my order confirming the sentence of the magistrate endeavoured to describe the procedure in connection with the payment of Military Pensioners at Shimoga and the part which each official takes in the matter.

6. It will be seen that different descriptions of responsibilities are created according to circumstances and the nature of the duties performed. Thus a pecuniary responsibility may arise in one case and a criminal responsibility in another.

7. In the instance under notice, the circumstances are such that a clear criminal responsibility has been brought home to the head accountant of the treasury. His special and primary duty was to check bills presented for payment, and when it is proved that he systematically neglected his duty, and that in consequence large sums of money were fraudulently obtained; the inference is that he connived at the fraud and shared the proceeds.

8. No such inference can be drawn from the conduct of the District officers who signed the pay bills and muster rolls. It was not their primary or special duty to examine and check these rolls and bills, and the idea of connivance is out of the question, as sometimes one and sometimes another whoever might be at head-quarters signed the said rolls and bills.

9. These last lines I have not of course penned as a defence of the officers alluded to, but as descriptive of their position, the better thereby to be able to define that of the Treasury officer and the Treasurer, both of whom had duties connected with the pay of the pensioners.

10. That of the Treasurer was to sanction actual paying out of money on the pay bills which had been previously passed by the Treasury officer. I do not know whether he was bound to do more than satisfy himself that the bills were so passed probably not in any one case; but the fact remains that he made no objection to pay money month after month on bills, the number and nature of which should have excited his suspicions that the treasury under his immediate charge was being defrauded.

11. The case of the Treasury officer Mr. Mahomed Husen Binturi stands by itself.

It was his duty as shewn by the Deputy Commissioner to pay the pensioners in his presence, and it is needless to say that if he had been in the habit of doing so, the brothers D'Vaz would not have attempted fraud at least by means of forged bills and rolls.

12. I can imagine that owing to culpable ignorance of his duty, or to disinclination to exert himself and pay the men in his presence, the treasury might have been defrauded by forged bills and he be innocent in the matter. But as treasury officer he had to pass these bills, and this was one of his special and primary duties as Treasury officer.

13. It may be said that he was deceived by his Head Accountant. I cannot of course prejudge the case and say that such a plea would not avail him. It is a question of fact whether he was or was not deceived, and to decide it all the sorrounding circumstances must be taken into consideration.

14. If the Chief Commissioner is of opinion that sufficient cause has been shewn for a departmental enquiry into the conduct of the Treasury officer and the Treasurer in connection with the defalcation in question, I will direct the Deputy Commissioner to make it, recording of course such explanations as the officers named may desire to offer.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 461—J. 12, dated Camp Hiriyur, 1st August 1877.

No. 481, dated 27th July 1877.

In continuation of my letter No. 443—11, dated 26th ultimo, I have the honor to submit for the information of the Chief Commissioner an original letter* with its enclosures from the Deputy Commissioner, Shimoga District, on the subject of the defalcations which have occurred in the Shimoga District Treasury, connected with the payment of military pensioners.

2. As I have already given my opinion fully on the matter, I refrain from making any further remarks except to express my general concurrence with the Deputy Commissioner in the observations made by him with special reference to his paragraphs 32 to 35 in which he gives his reasons for exonerating the District officers from blame.

3. There is one point however which appears to require elucidation. Section IV of the Rules of the Military Pension Department is headed

"Regulations regarding the *mustering* and *paying* of Pensioners." Para 1 says that except at certain stations and in Foreign States, the duty of *paying* pensioners is to be conducted by officers in immediate charge of civil treasuries. In the Mysore State it is a part of the duty of the Treasury Officer to make these payments, but it would appear that the District officers certify to the muster rolls which accompany the monthly abstract (see para 22, Section IV). In this para the certifying officer is called the "Officer in charge of Pensioners." But I cannot find a ruling that the monthly muster roll must be signed or certified to by one officer and the payments be made by another. Who then should be considered the "officer in charge of Pensioners," and in Her Majesty's Territories does the Treasury Officer do both the duties, and is he corresponded with as the "Officer in charge of Pensioners" and is he the civil officer (referred to in para 26, Section IV), on whom the duties of *mustering* and *paying* military pensioners may devolve?

4. I am aware that the annual muster of pensioners (para 10) must be conducted by an officer other than the paying officer, but the fact that this special provision is made would seem to render it unnecessary in the case of monthly musterings and payments.

5. To muster the pensioners every month is a most tedious duty for a District officer to perform, while a Treasury Officer who does his duty by paying the pensioners in his presence does then and there perform a most efficient muster without any additional trouble.

6. The conclusion I would draw from this is that the District officers who in the present case signed the monthly muster rolls and pay abstracts did so as a matter of form and in the full and reasonable conviction that the real mustering would be done by the Treasury Officer when he paid the men.

7. The existing procedure is however I submit not a satisfactory one, and requires revision.

From the Deputy Commissioner, Shimoga District, To the Commissioner, Nagar Division, No. 481, dated Camp Benkipur, 27th July 1877.

In continuation of my letter No. 238 of 1st ultimo, on the subject of the defalcation in the District Treasury, I have the honor to state that, with a view to find out when the fraud commenced, I wrote to the Deputy Accountant General requesting him to obtain and forward to me the original vouchers for the past three years. The vouchers for payments made in November and December 1876 and January and February 1877 have been received and are filed in the records of the criminal case No. 9 of 1877.

2. The remaining vouchers have not as yet been received, but the papers now received and the enquiries conducted sufficiently show the manner in which the fraud was committed and I have not considered it necessary to delay my report any longer.

3. When the other vouchers are received it will be simply a matter of account to find out the amounts embezzled in the months to which the vouchers refer and what officer has signed the abstracts and muster-rolls.

4. Up to May 1875 the pensioners were paid by the Amildar of the Shimoga Taluk, with the exception of a few pensioners who chose to draw their pension from the District Treasury; but they were paid by the Treasurer who obtained their signatures in his receipt book.

5. Some pensioners were and are still paid in the Honnali Taluk.

6. In June 1875 in an order issued under the signature of Mr. Cuningham, the then Officiating Deputy Commissioner, the Amildar of Shimoga was told that in future the pensioners would be paid in the District Office. Mr. Cuningham reports that he does not recollect the circumstances under which the order was issued.

7. Simultaneously with the issue of this order the practice of the Treasurer making the payments was discontinued and the money drawn on abstracts was thenceforward paid into the hands of G. P. D'Vaz, who signed in the Treasurer's receipt book. The Treasurer shews no authority for this change in the practice and for his handing over large sums of money to an irresponsible and low paid official.

8. It is thus clear that there was no possibility of fraud on the part G. P. D'Vaz before June 1875, and that whatever the defalcations, they must have taken place since that time.

9. It must be stated here that Mr. S. B. Krishnaswamaiengar was in charge of the Treasury in June 1875, Mr. Binturi having gone on three months, leave from 10th May to 10th August 1875.

10. G. P. D'Vas was appointed pension clerk with effect from 4th January 1869, when he was a clerk in the District Office. He was transferred to the Treasury in March 1870, where, in addition to the duties of Accountant, he continued to perform the duties of the Pension Department

11. A report is sent direct every month to the Superintendent of Pensions, mentioning the number of pensioners paid and the amount disbursed. The monthly return of pensioners is also forwarded to him, *vide* copy of his letter No. 884 of 5th instant herein enclosed.

12. The abstracts on which money was drawn every month were sent by the Treasury Officer to the Deputy Accountant General, who sent them on to the Controller, Military Accounts, from whom they were received by the Pay Examiner, Fort Saint George, *vide* copy of his letter No. P—1508 of 16th instant herein enclosed.

13. The Pay Examiner states that the abstracts are checked in his office monthly, and that they are also sent to the Superintendent of Pension for verification. But the Superintendent states that the onlyaccounts which he receives in connection with the pensioners are those named in para 11.

14. As to the abstracts being checked monthly, a copy of the Pay Examiner's letter No. 465 of 7th March 1877 is enclosed. In this he noticed that several abstracts on which money was drawn from June to November 1876 were not supported by muster rolls, as they invariably ought to have been. If the abstracts are checked monthly it is not clear why the fact of these abstracts for six months, from June to November 1876, being unaccompanied by muster rolls, was not noticed every month, but so late as March 1877.

15. Several objection statements received from the Pay Examiners's Office through the Deputy Accountant General shew that the audit of the abstracts begins after several months from date of payment. A copy of the objection statement for March 1876 is enclosed, from which it will be seen that the objection was issued on the 29th of December 1876 *i. e.* nine months after the payment was made. The Deputy Commissioner's explanation appears to have been forwarded to the Deputy Accountant General on 21st February 1877. The statement has now been forwarded to me with the final decision of the Pay Examiner with Mr. Hudson's docket No. 300, dated 16th July 1877, for early reply. Thus it may be seen that the objection statement is yet pending disposal although it is more than 16 months since the payment was made.

16. In reply to the Pay Examiner's letter above alluded to, D'Vaz sent muster rolls for the abstracts objected to from June to November with docket No. 38 of 9th April last, which he managed to get signed by Mr. Soob Rao.

17. All these muster rolls have been requested to be returned, but only those for November have been received.

18. In November 1876 money was drawn on 10 abstracts on different dates. Of these four were originally not supported by muster rolls. On comparing the muster rolls sent in April 1877 with the muster rolls which were originally attached to the other abstracts, it was at once found that the names and numbers mentioned in the former were those that were mentioned in the latter and that money was drawn in that month over and over again for the same individuals.

19. This shews that, not being satisfied with drawing pensions and rice money in the name of dead pensioners and also rice money in the name of those who were not entitled to it, G. P. D'Vaz began to draw money on altogether fictitious abstracts, and when muster rolls were called for for them, he manufactured them by writing the existing names and numbers over and over again, because the fabrication of false names and false numbers was a difficult matter. These abstracts clearly shew that the words "contents received" were added by D'Vaz after obtaining an officer's signature.

20. In June 1877, I mustered all the pensioners in the district according to the pension certificates which were found in D'Vaz' box. A copy of the muster roll is enclosed shewing who were present and who had died previously. The dates of their deaths were subsequently ascertained and are noted in the muster roll. The pension tickets with the pensioners do not contain any entry of rice money paid to them. The amount of pension paid monthly are entered, but on comparing them with the abstracts paid from November to February it was found in some cases that money was drawn in the name of persons who were absent in some of the months and whose tickets did not contain entry of payments for those months.

21. It was ascertained as far as possible what pensioners were in public or private employ and were therefore not entitled to rice money.

22. The accompanying statement and explanatory memo. shew the manner in which the accounts for the four months in question have been

checked and what officer has signed the abstracts and muster rolls. The amount overdrawn is found to be Rs. 2,146—12—11.

23. As regards the officers who have signed the abstracts, it appears to me that the signatures were obtained for Deputy Commissioner upon the assurance that they were ordinary papers and it has been deposed to by Mr. Soob Rao that D'Vaz must have put them among his monthly returns, obtained some officer's signature and afterwards added the words "contents received" and presented them for payment.

24. I am clearly of opinion that the fraud would not have taken place if the Treasury Officer had done his duty. Whatever officers signed the abstracts for Deputy Commissioner it was, I think, the duty of the Treasury Officer, as being in charge of money transactions, to have seen that the abstracts were properly supported by muster rolls as vouchers, before ordering payment and to have made the payment himself.

25. Mr. Binturi professes ignorance of what vouchers are to accompany the abstracts. But in his docket No. 95 of 28th May 1877, he requested me to send him the usual documents which should go along with the abstract for April 1877. When called on to state what he meant by the usual documents, he said he did not know, and that he signed the docket because Felix D'Vaz, Treasury Head Accountant, told him that some usual papers were wanted.

26. In my opinion this explanation cannot be accepted, seeing that Mr. Binturi has long been Treasury Officer and must have known that the pension abstracts are sent from his own office to the Deputy Accountant General together with the muster rolls and last pay certificates. There can be no doubt that he should have seen that the abstracts were properly supported by muster rolls before he took upon himself the responsibility of ordering payment.

27. He admits that he was aware of G. P. D'Vaz paying the pensioners, but says that he thought he was doing so by order of the Deputy Commissioner, but in February last he was the only officer present at head quarters and has not only signed all the abstracts and muster rolls himself for Deputy Commissioner, but has also ordered payment thereon, without making a muster himself, and without seeing that the abstracts were properly supported by vouchers. In the muster roll so signed by Mr. Binturi without as he alleges, mustering the pensioners appears the name of a *Mussulman* Subedar who died in December 1876. If he knew that D'Vaz was paying the pensioners, it is rather strange that in February, when he was the only officer present he did not think it fit to have the payment made in his presence, more especially as he was aware that G. P. D'Vaz was an Accountant in the cash branch.

28. In all the Districts it is the Treasury Officer who pays the pensioners, and in letter No, 186 of 29th July 1872, the Superintendent of Nagar Division has distinctly laid it down that the Treasury Officer was the person to distribute the pay to the military pensioners. In support of what I have stated as to the Treasury Officer's liability I would call particular attention to Chief Commissioner's ruling in the case of a defalcation in the Chitaldroog Treasury in 1871. (*Vide* Secretary's No. 4017—258 to the Deputy Accountant General, dated 11th November 1871.) I may also

state that having been Deputy Commissioner for the last 12 years in many Districts I do not recollect having ever paid the pensioners myself except perhaps on one or two occasions. I paid money to a sepoy who had come on furlough or was proceeding on furlough.

29. I also do not consider that the Treasurer can be absolved from blame in the matter. He has shewn no authority for discontinuing to make the payments himself and for his entrusting large sums of money to an irresponsible official like G. P. D'Vaz.

30. The Treasurer is both a receiving and disbursing officer. In the latter capacity he is bound to pay sums to those persons only in whose favor payments are ordered, notwithstanding which he paid these sums to D'Vaz without any authority whatever. If he did not pay the money to the pensioners and take their receipts in his receipt book, as he always used to do, he was bound to have sent the *cash* to the officer who signed the abstract and obtained his signature. This would at once have attracted attention and rendered fraud impossible.

31. The proceedings in Criminal Case No. 9 of 1877 shew the culpability of F. D'Vaz, the Treasury Head Accountant, who must have been fully aware of the frauds practised by his brother, and without whose connivance it is difficult to understand such extensive fraud possible. His pay from 1st to 29th June, the date on which he was arrested, is withheld, and should in my opinion be ordered to be appropriated towards making good the loss.

32. In conclusion I would strongly urge that the Deputy Commissioners who have been in charge of the District during the past two years can hardly be held responsible for the Treasury Officer's shortcomings.

33. It has been a time of incessant labor and anxiety, and the Deputy Commissioners have been of necessity continually absent from head-quarters taking measures to alleviate the prevailing distress.

34. In my own case I took charge in the end of January and had at once to start on my Jamabandi work, as up to that time the annual settlement had not been begun.

35. I heard of the irregularities in disbursing money in April and at once issued orders which prevented further frauds. Thus in my own case I was so fortunate as to discover enough to lead me to pass orders which stopped the fraud, immediately that the termination of the settlement gave me a little leisure to look up affairs at head-quarters, but I cannot consider that any blame can be attached to my predecessors, for they had no reason to suppose that the practice prevailing in other parts of Mysore had been deviated from in this District.

36. Copies of depositions taken from Mr. Binturi and the Treasurer accompany this letter.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 529—Genl. 212, dated 22nd August 1877.

This office docket No, 461—12 of the 1st instant

In continuation of the above, has the honor to forward herewith Shimoga Deputy Commissioner's letter No. 536 of the 15th instant, containing further report about the defalcation in the District Treasury on account of military pensions.

Four enclosures and a packet which accompanied the letter are also attached hereto.

From the Deputy Commissioner, Shimoga District, To the Commissioner, Nagar Division, No. 536, dated Shimoga, 15th August 1877.

In continuation of my letter No. 481, dated 27th ultimo, on the subject of the defalcation in the District Treasury, I have the honour to state that I have subsequently received from the Deputy Accountant General the vouchers from December 1875 to September 1876 and for February and March 1877, and beg to forward herewith a statement shewing particulars of sums overdrawn on account of military pensioners from January 1876 up to the end of April 1877 together with an explanatory memo shewing how the money was overdrawn.

2. It will be seen that the sum overdrawn during the 16 months amount to Rs. 5,897—14—9 including the amounts shewn in the statement submitted with my previous letter.

3. The amount drawn from the District and Taluq Treasuries for the 16 months is Rs. 10,551—15—7 as per statement received from the Treasury Officer, but the bills received from the Deputy Accountant General amount to Rs, 10,422—1—6 so that vouchers are wanting for the sum of Rs. 129—14—1. A statement is also enclosed shewing the particulars of this amount.

4. In my letter No. 562, dated 18th July, to the Pay Examiner, I requested him to let me know at his earliest convenience up to what period the bills submitted from this District have been finally audited, but I have not yet received his reply thereto.

5. If there are any bills prior to January 1876 which have not yet been finally audited they will also be checked and reported on as soon as they are received.

6. It must be stated here that a sum of Rs. 126—9—0 was refunded to the District Treasury in April 1877 by G. P. D'Vaz under Chalans signed by himself. Of this amount Rs. 90—14—4 refer to items included in the statement now forwarded, and had been overdrawn in January, February, March and April 1876.

7. The refunds are noted opposite the items to which they refer. The Chalans are in D'Vaz's own hand writing with entries of sums purporting to

have been recovered back from the pensioners named therein, but most of the pensioners were examined by the Assistant Commissioner Mr. Soob Rao, and it is clear from the statements given by them that no money was ever overpaid or recovered back from them on any account.

8. The refund was made by D'Vaz only after the payments, without muster rolls, were objected to by the examiner in his objection statement of 2nd February 1877.

9. The remaining sum of Rs. 35—10—8, that was refunded, refers to payments made previous to January 1876, and it is not necessary to enter into their particulars here.

*As per list herewith sent.

10. The original vouchers* 152 in number are also forwarded to you in a separate packet.

From the Deputy Accountant General in Mysore, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 4803, dated Bangalore, 11th December 1877.

I have now the honor to submit a report on the defalcation in the Shimoga District, Military Pension Department, which formed the subject of your dockets as per margin, having received a revised audit statement for the Pay Examiner Madras, whose letter on the subject No. 2313 of 29th October enclosing it, and two other statements are submitted in original.

No. 4655, dated 8th August 1877.
„ 4835, dated 13th do (enclosures returned.)

2. The total amount disallowed by the Pay Examiner in the above letter for payments drawn from the Treasury from January 1876 to April 1877 is Rs. 6,310—4—0 to which has to be added a further disallowance of Rs. 126—5—3 intimated in a letter from the Pay Examiner, No. 2692 of the 8th instant, received to-day. The present total is therefore Rs. 6436—9—3. It will be seen from the Examiner's letter that the audit is not absolutely final, but subject to any retrenchment which may issue with referfence to an audit in the Office of the Superintendent of Pensions. I have requested the Controller, Military Accounts, to expedite this further audit and also to let me know whether the payments prior to January 1876 may be regarded as finally accepted.

Disallowance as 3 statements.	6,377—2—4
Minus, reported to have been recovered in April 1877...	66—14—4
	6,310—4—0

3. The Controller, Military Accounts, is pressing for an early adjustment of the sum already declared to have been disallowed, and I would recommend that the amount demanded, Rs. 6,436—9—3, may be paid into Her Majesty's Treasury, subject to such re-adjustment as may hereafter be found necessary on the audit of the Superintendent of Pensions. Among the disallowed items are some payments made to men who were not entitled to rice money amounting in aggregate to Rs. 20—4—6 which may be recoverable from them through the officers who now disburse their allowances. I have asked the Controller's assistance as regards this.

4. Meanwhile it is unnecessary to defer the consideration of the important question from what officers and in what proportions these defalcations are to be recovered. In Mysore the Deputy Commissioner of the District or any Assistant Commissioner acting on his behalf is held to be the Officer in charge of Military pensioners, and he is required to prepare with the aid of a clerk, who is paid by the Madras Government a small monthly stipend for the duty, the usual monthly abstracts and muster rolls which are presented under the signature of such officer to the Treasury.

5. It was the Treasury Officer's duty to make payments on duly signed and certified abstracts and muster rolls. But it does not follow that the money was to be paid to the Pension Writer as was done throughout the period when the defalcations took place. The proper course and that which was previously followed in Shimoga up to May 1875 was for the Treasurer to make the payments in detail to the pensioners taking their acknowledgment in Treasury Cash Book, while they were noted on the pensioners' pension tickets. This is clearly shewn by the depositions of Mr. Binturi, the Treasury Officer, and Venkatramaiya, the Treasurer, (see margin), and neither of them has produced any authority for having departed from this course or for having paid the total sums into the hands of the Pension Writer. The Treasurer, it will be observed, shields himself by saying that his duty was only to make payments on the Treasury Officer's orders, but he seems to have forgotten that it was no less his duty as Treasurer to pay the money to the right persons according to the practice which had prevailed in the Treasury until it was authoritatively altered. Mr. Binturi the Treasury Officer's grave neglect of his own duty which no doubt facilitated the irregularities is brought to notice in paras 11 to 13 of Colonel Campbell, the Commissioner's letter No. 443, dated 2nd July 1877, addressed to the Secretary to the Chief Commissioner.

1 *Mr. Binturi's examination of 7th June* 1877.

Question.—You have stated you did not pay the pensions, when the Deputy Commissioner was absent, who, do you suppose, did?

Answer.—What do I know. I suppose the Pension Writer made the disbursements.

Q.—In the abstracts it was mentioned that money was to be paid to be disbursed to pensioners, this being so why did you disburse to D'Vaz?

A.—I did dot know what was in the abstracts, it is customary to pay money to the Heads of Offices. I signed pension tickets, it is true, in January, February, and March of 1877, but I signed them not as Treasury officer but for the Deputy Commissioner. I never saw D'Vaz pay the pensioners in the Treasury Account Room.

Q.—Were you aware he so paid them?

A.—I was aware.

2. *Examination of Mr. Binturi, Treasury Officer, dated 9th June* 1877.

When the Deputy Commissioner points out to him that "up to May, 1875 he did pay the pensioners then paid at Head Quarters and took receipts from them in the Treasury Receipt Book, and that Her Majesty's Treasury Account Book shews that they were paid on proper nominal rolls," Mr. Binturi replied "the payments were never made in my presence, I only signed the payment order. It was customary for the Treasurer to make the actual payments."

Examination of Venkatramaiya, Treasurer, dated 7th June 1877.

Q.—Who gave you authority to pay the money to Gregory D'Vaz? Why did you not send it to the officer who signed the Order, and obtain his receipt in your disbursement book as you do in any other case?

A.—It was the custom so to pay him. I paid in the usual way.

3. *See also Venkatramaiya, Treasurer's deposition of 9th June* 1877.

He says "Formerly nominal rolls were prepared and sent to me with the men for payment, but in June 1875 the Treasury Officer signed abstract rolls containing no names and unsupported by any muster roll, and sent them to me by D'Vaz to draw the money, as he was the pension Writer, I thought it safe to hand him the money."

6. While however, the responsibility incurred by the Treasury Officer and the Treasurer is undeniable, it would not be right to exonerate the officers who signed the false abstracts or other documents on which the payments were made from the Treasury. Indeed the Pay Examiner, not knowing apparently the part taken in the matter by the District Treasury officials, exhibits the entire demand as recoverable from the several drawing officers (see margin). It has been urged on their behalf by the Commissioner, Lieutenant-Colonel Campbell that "the District Officers, who in this case signed the monthly rolls and pay abstracts, did so as a matter of form and in the full and reasonable conviction that the real mustering would be done by the Treasury officer when he paid the men." (See Lieutenant Colonel Campbell's letter to Secretary to the Chief Commissioner, No. 461—12, dated 4th August 1877, para 6).

Mr. Krishnaswamaiengar	...	73	7	5
Major Blair	...	841	4	7
Mr. Mahomed Husen Binturi	...	864	5	2
Mr. W. J. Cuningham	...	772	5	1
Mr. C. Soob Rao	...	3,618	12	1
Mr. Mahomed Ali	...	207	0	0
	...	6,377	2	4
Deduct recovered in April	...	66	14	4
		6,310	4	0

N. B.—A Subsequent demad intimated in Pay Examiner's letter No. 2692 of 8th December, is as follows:—

Mr. Krishnaswamaiengar	...	17	14	8
Major Blair	...	19	1	4
Mr. Mahomed Husen Binturi	...	53	9	5
Mr. W. J. Cuningham	...	5	14	4
Mr. C. Soob Rao	...	29	13	6
		126	5	3

7. Whatever may have been their convictions as to the disposal of the money, which are not however spoken to by any of the officers themselves except Mr. Binturi in his deposition, they ought to have been aware that money was to be drawn from the Teasury on the documents signed by them, and they appear to have taken for granted that the documents presented to them by the Pension Clerk D'Vaz were "all right". No attempt appears to have been made to check them in any way, and such was the facility with which these signatures were accorded, that the Clerk was able in some months to obtain them to abstracts and rolls not only in the names of dead men, but in the same names over and over again. But for the fact that the Treasury Officer Mr. Binturi and the Treasurer Venkatramaiya deviated without authority from the former practice of paying the pensioners themselves at the Treasury they might very fairly have repudiated all responsibility.

8. On the foregoing consideration I arrive at the opinion that the loss in each case is chargeable jointly to, (1) the officer signing the documents on which the payments were demanded and made, (2) the Treasury Officer, and (3) the Treasurer. In determining their respective shares, it must be borne in mind that the money was actually paid by the Treasurer to the Clerk. He does not attempt to shew that he did so on the authority of the Treasury Officer or any one else. Further, whether from carelessness or or other cause, the Treasurer failed to look after the disposal of the money after he had made it over to D'Vaz and could not but have known that D'Vaz alone could dispose of it if he pleased without the knowledge of the officer who signed the documents and whose receipt should have been taken. I submit that the Treasurer should be compelled to pay one half the losses, and that the other half should be recovered in equal proportions from the officer who signed the documents and the Treasury Officer.

9. Adopting the above mode of settlement the amount recoverable from each officer will be as follows:—

Names of drawing Officers.	Total amount recoverable.	One-fourth share of drawing Officer.	One-fourth share of Treasury Officer Mr. Binturi.	One-half share of Treasurer, Venkatramaiya.
Mr. Krishnaswamaiengar	91 6 1	22 13 6	22 13 6	45 11
Major C. S. Blair	860 5 11	215 1 6	215 1 6	430 2 1
Mr Mahomed Husen Binturi	917 14 7	229 7 8	229 7 8	458 15 3
W. J. Cuningham, Esq.	778 3 5	194 8 10	194 8 10	389 1 9
Mr. C. Soob Rao	3,648 9 7	912 2 5	912 2 5	1,824 4 9
Mr. Mahomed Ali	207 0 0	51 12 0	51 12 0	103 8 0
Total Rs.	*6,503 7 7	1,625 13 11	1,625 13 11	3,251 11 9

* Irrespective of recoveries (66—14—4) under enquiry.

From the Deputy Accountant General in Mysore, to the Secretary to the Chief Commissioner of Mysore, General Department, No. 247, dated Bangalore, 16th April 1878.

Referring to my letter No. 4803 of 11th December 1877, on the subject of the pension frauds committed at the Shimoga Treasury, I have the honor to state in consequence of some unimportant corrections in the audit statement of the Pay Examiner, Madras, it has become necessary to revise the Memo of his demand and its distribution among the Mysore Officers concerned. I beg therefore to submit an amended Memo in lieu of that contained in para 9 of my letter above quoted.

Amended Memo of demand referred to in para 9 of the Deputy Accountant General's letter to the Secretary to the Chief Commissioner, No. 4,803, dated 11th December 1877, based upon corrections in audit intimated in Madras Pay Examiner's letter No. 2857, dated 22nd December 1877.

Names of drawing Officers.	Amount of demand as per Pay Examiner's letter 29th October 1877, corrected by that of 22nd December 1877.	Further demand shewn by Superintendent of Pensions as per Pay Examiner's letter, 8th December 1877.	Total Demand.	One-fourth to be recovered from Drawing Officer.	One-fourth to be recovered from Treasury Officer, Mr. Binturi.	One-half to be recovered from Treasurer, Venkatramaiya.
Mr. Krishnaswamaiengar.	73 7 5	17 14 8	91 6 1	22 13 6	22 13 6	45 11 0
Major C. S. Blair	827 12 7	19 1 4	846 13 11	211 11 6	211 11 6	423 6 11
Mr. Mahomed Husen Binturi.	864 5 2	53 9 5	917 14 7	229 7 8	229 7 8	458 15 4
Mr. W. J. Cuningham	772 5 1	5 14 4	778 3 5	194 8 10	194 8 10	389 1 9
Mr. C. Soob Rao	3,628 12 1	29 13 6	3,658 9 7	914 10 5	914 10 5	1,829 4 9
Mr. Mahomed Ali	207 0 0	0 0 0	207 0 0	51 12 0	51 12 0	103 8 0
	6,373 10 4	126 5 3	6,499 15 7	1,624 15 11	1,624 15 11	3,249 15 9

No. 461—F. 3, DATED BANGALORE, 22ND APRIL 1878.

ORDER.—The Chief Commissioner proceeds to pass orders on the papers above recorded, and which were left for disposal by his predecessor.

2. It will be necessary at first to dispose of the demand made by the Controller, Madras Military Accounts, for re-imbursement to Her Majesty's Treasury of the sums which are shown to have been overpaid on account of Military pensions, &c , at the Shimoga District Treasury. These sums aggregate up to date Rs. 6.499—15—7 and the Deputy Accountant General is authorised to pay this amount into Her Majesty's Treasury forthwith, in discharge of the Controller's claim.

3. The papers submitted shew that one Gregory D'Vaz, a Clerk in the Shimoga District Treasury, and in charge of the Military Pension Department, who has absconded, succeeded by means of fictitious pay abstracts and muster rolls to which the signatures of the several Officers in charge of the Treasury and District were attached, in carrying on a series of embezzlements between February 1876 and April 1877.

4. There can be no doubt in the Chief Commissioner's opinion, that advantage was taken by the subordinate officials of the Treasury Officer, Mr. Mahomed Husen Binturi's ignorance of English as well as of his duties, to combine, to a certain extent, to carry out these boldly planned frauds. Mr. Mahomed Husen Binturi appears to have placed implicit trust in his subordinate D'Vaz to such a degree that he neglected, not only to take the most ordinary precautions against fraud and peculation but also to make himself acquainted with the nature of his duties, and to exercise proper control over the work of the Department. Mr. Gordon will have to consider how far it will be consistent with the public interests to retain in the service an officer who has shewn himself so unfitted for the responsible duties entrusted to him, and so indifferent to the obligation of acquiring a knowledge of such duties.

5. With regard to the Treasurer Venkatramaiya the Chief Commissioner concurs in the opinion of the Deputy Accountant General that this official, who allowed or connived at a direct departure from the practice theretofore existing in accordance with which it was his duty to see that the payments were made to the pensioners themselves, and whose position must have made him cognizant of the irregularities going on for 16 months, must be held personally responsible for the larger share of the losses which have occurred.

6. Mr. Gordon is unable to absolve the Deputy Commissioners and Assistant Commissioners on whose signatures, severally, the money was drawn and paid, from the responsibility attaching to their acts. It is, he fears, a commonly accepted belief that the act of affixing signatures in such cases to documents of a routine character is a mere form and involves no liability. To admit such a plea would remove the control which Government looks for from its superior officers over the proceedings of their subordinates ; and when an officer signs a document, it is presumed that he has satisfied himself of its correctness.

7. The total defalcation amounts to Rs 6,499—15—7, and in accordance with the mode of distribution suggested by the Deputy Accountant

General that amount will be recovered from the several officers and officials responsible therefor in the following proportions :—

	Rs.	As	P.
Treasurer Venkatramaiya	3,249	15	9
Mr. Mahomed Husen Binturi	1,854	7	7
„ S. B. Krishnaswamaiengar	22	13	6
Major C. S. Blair	211	11	6
Mr. W. J. Cuningham	194	8	10
„ C. Soob Rao	914	10	5
„ K. Mahomed Ali	51	12	0
Total....	6,499	15	7

8. The amount due by the Treasurer Venkatramaiya will be at once recovered from him or from his securities, and he will be warned that any repetition of negligence or other culpable conduct in the discharge of his duties will result in his summary dismissal.

9 The Commissioner will be good enough to take steps to recover the sums due by the other officers named, who should be informed that the Chief Commissioner while willing to receive and consider any explanation they may desire to offer in extenuation of their conduct can permit no delay in the payment of the sums adjudged against them.

10. The Chief Commissioner remarks that though these defalcations date so far back as February 1876, they do not seem to have been noticed in the Madras Pay Examiner's Office up to April 1877, when suspicion was first excited in the mind of the Deputy Commissioner, Captain Gordon Cumming who in that month took such measures as led to the detection of this system of frauds. It is strange that the Pay Examiner should have failed to detect the irregularities connected with the abstracts sent to him for the months of June to November 1876. These abstracts were seemingly unaccompanied by the usual Muster Rolls, and the Chief Commissioner would wish to learn why the informality on this point was not noticed in the Audit Department of the Deputy Accountant General's Office through which they were transmitted.

11. It is apparent moreover that there is much in the condition of the Shimoga District Treasury and Account Department which calls for immediate investigation, and the Chief Commissioner desires that the Deputy Accountant General will depute a competent subordinate officer to preceed to Shimoga as early as practicable and make a thorough and careful enquiry into matters, in communication with the Deputy Commissioner and Treasury Officer, with the view both of ascertaining whether other defalcations have occurred than those brought to notice, and of placing the working of the department on a proper footing.

T. CLARKE,
Secretary.

5th September 1878.

From,

Mr. MOHAMED HUSSEIN BINTURI.

To,

THE SECRETARY TO THE CHIEF COMMISSIONER.

SIR.

With reference to the Chief Commissioner's proceedings No. $\frac{46}{3}$ dated 22nd April 1878, I beg to submit my explanation regarding my liability in connection with the defalcation which occurred in the Shemoga District treasury. In doing so I am confident that though I must necessarily be prolix the Chief Commissioner will deign carefully to weigh the several arguments used and peruse the several papers and orders bearing on the case.

2. Throughout the correspondence it is assumed that the Treasury Officer is appointed to be in charge of the payment of Her Majesty's Military Pensioners. I beg respectfully to shew that this assumption is not only wholly unfounded and directly at variance with the regulations but is also diametrically opposed to the records of the Shemoga District office.

3. A perusal of section IV of the regulations of the Military Pension Department will make it clear that the Officer in charge of pensioners and the Officer in charge of the payment of them are one and the same person. In Her Majesty's Territory this Officer is the Civil Treasury Officer of Zillah or Taluk ; but Foreign States are expressely excepted (Vide para 1 of section IV). Para 7 enumerates the accounts and registers to be kept and submitted by the Officer in charge of pensioners. In this District all these accounts and registers are kept and submitted by the Deputy Commissioner who corresponds with the pension Superintendent in all matters connected with the Military pensioners, and is in fact called the Officer in charge of Pensioners.

4. It is the duty of the Officer in charge of Pensioners to muster them monthly before paying them (para 22); and para 8 directs that a special muster shall be held annualy by an Officer other than the Officer in charge of pensioners and that the latter Officer is to be present at the time and personally assist the examing Officer.

5. In para 28 of Captain Cumming's letter it is stated " that in letter No. 186 of 29" July 1872 the Superintendent Nagar Division has dis- " tinctly laid it down that the Treasury Officer was the person to distribute the pay to the Military pensioners". The letter itself is addressed to the Superintendent of pensions and in order to enable the Chief Commissioner to see under what circumstances it was addressed, I beg to enclose a copy of the whole correspondence of which it forms part. It will be seen that the correspondence orginated in consequence of the Deputy Suprintendent of Chitaldroog having held the annual muster himself contrary to para 8 ; and that, far from being commended as a good precedent, the practice of there being two

Appendix A.

Officers in that district, one (the Deputy superintendent) in charge of all documents connected with the pensioners and the other (the Treasury officer) in charge of their payment was not known to the Superintendent of pension, who according to the regulations had thought that the Officer in charge of pensions, *i. e.*, the Deputy Superintendent was also in charge of their payment, "*as a matter of course*" and that the Superintendent of pension did not take any further notice of the said irregular practice, apparently because after having in his docket No. 1273 dated 17th August 1872, given the Superintendent of Nagar clearly to understand that the Deputy Superintendent "was responsible for all matters connected with the pensioners", he did not consider it necessary to interfere in an arrangement made in a Foreign State on the responsibility of the Deputy Superintendent.

6. But this correspondence such as it is, was never sent to the Shimoga District Treasury Office for guidance, and there is no record whatever of it in the Shimoga Treasury Office. No order either from the Deputy Superintendent or the Deputy Accountant General transferring to the Treasury Officer the payment portion of the duty of the Deputy Commissioner has ever been received nor has the former been furnished with a copy of the Regulations. Further to convince the Chief Commissioner, that payment of pensioners was no part of the Treasury Officer's duty and that there was a separate Office altogether styled "Pension Department Office" under the direct control of the Deputy Commissioner Shimoga District, I beg to enclose authenticated copy of the marginally noted Report by the Deputy Commissioner of the District, to the Superintendent of Pension (such reports are made every month.) That under section 32 of the Pension Regulations it is the Deputy Commissioner of Shimoga who continued to report to the Superintendent of pension, the delivery and assumption of the charge of "Payment Office," but not the Treasury Officer, will be seen from the enclosed copy letter No. dated 2nd March 1875 on which Colonel Bruce late Deputy Commissioner was relieved by Mr. Cuningham then Officiating Deputy Commissioner. Attention is also requested to the form of certificate to the monthly Return of Pensioners, which the Deputy Commissioner and not the Treasury Officer submits to the Superindentent of Pension. The Registers and books prescribed in section 7 of the Regulations have been kept by the Deputy Commissioner and the monthly report Form No. 4 under section 3 of the Rules has invariably been furnished by the same officer in his capacity of "Pension Payment Officer." The tickets under section 66 of the Rule have also been signed by the Deputy Commissioners with whom only the Pension certificates were deposited and not with the Treasury Officer. The pension clerk was placed under the order of the Deputy Commissioner and not of the Treasury Officer. The transfers and deaths of these pensioners were always reported to the Deputy Commissioner Shimoga District and not to the Treasury Officer as in the case of Civil Pensioners. All correspondence concerning the transfer, payment, &c, of the Pensioners was between the Deputy Commissioner Shimoga and the Pension Superintendent, and no copies of any portion of such correspondence has ever been sent to the Treasury Officer, as has expressly been done by the

No. 25 dated 12th August 1876. Appendix B.

Appendix C. including a form of monthly return.

issue of numerous circulars by the Deputy Accountant General in case of the Civil Pensioners.

7. With reference to the latter part of para 7 of the Deputy Accountant General's letter No. 4803, dated 11th December 1877, observing that myself and the Treasurer deviated without authority from the former practice of paying the pensioners themselves at the Treasury, I beg to state that when the Treasury Officer paid the Pensioners formerly, it was not as the Officer in charge of payment within the meaning of the Regulations but solely on the responsibility of the Deputy Commissioner. In order to enable the Treasurer to make the payment, a receipt (form given below) drawn up in the name of each pensioner was being sent to the Treasury by the Deputy Commissioner, but on the 18th June 1875, Mr. Cunningham, Officiating Deputy Commissioner issued the order alluded to in para 6 of the Deputy Commissioner's letter which is translated as follows :—"In future all Military Pensioners will be paid *in this Office*. It is therefore hoped no Military pensioners will be paid in your Taluk." In the face of this order I regret that it should be held that the practice was deviated from without authority. Not only was this order issued but every successive Deputy Commissioner has actually acted up to it by paying the pensioners in his office and signing himself the pensioners' tickets, copies of one or two are enclosed as samples. Moreover the documents which were thenceforward presented to the Treasury for payment were abstracts without containing the names of the pensioners, as will be seen from the form below.

Received from the District Treasury the sum of Rs. 9—5—7 being the amount of my pension and rice money due for the month of

A. B.,
Private.

SHIMOGA, 187 .

Payment order thereon. Pay in cash Rupees Nine, Annas Five, and Pies Seven only-
(Sd.) E. F.,
Treasury Officer.

Appendix D.

For the month of March 1875.

Regimental Nos.	Rank.	No. of each class.	Rate of Pension.	Total of each class	Grand Total.
2569—52807 4312—5920	Subadars	4	20 0 0	80 0 0	0 0 0
7850—5420	Havildars	2	8 0 0	16 0 0	0 0 0
5680—4290	Naigues	2	6 0 0	12 0 0	0 0 0
5950	Drummer	1	5 0 0	5 0 0	113 0 0
	Rupees One Hundred and Thirteen only.				

Contents Received.
C. D,
Deputy Commissioner

SHIMOGA, 1st April 1876.

Payment order of the Treasury Officer.
Pay in cash Rupees One Hundred and Thirteen only.
(Sd.) G. H,
Treasury Officer.

1st April 1876.

8. The Deputy Commissioner was the only competent officer under the Regulations to pay the Pensioners and the issue of the order to the effect that they would be paid in his own office was perfectly in conformity with the performance by him of his own duty against which the Treasury Officer in the absence of any orders from higher authority vesting the duty in him, had no power to raise objection.

9. It is most important in my case to note that when the change above adverted to was ordered by Mr. Cuningham, Mr. Krishnasawmy Iyengar was acting for me I was absent on leave and when I returned on the 10th August 1875, the new practice had then been adopted for two months, the payment in July and August 1875, as will be seen from the tickets, having been made by Major Blair the then Deputy Commissioner who could have easily drawn my attention to the fact if the deviation from the old practice was unauthorized. With reference also to the remarks of the Commissioner of Nagar in para 6 of his letter, I beg to respectfully to point out that when Major Blair and the subsequent Deputy Commissioners signed the tickets until 1st May 1877, on which date Capt. Cumming passed a Memo, copy of which is enclosed, they could have entertained no other conviction than that they were the officers actually responsible for the payment. The fact of Captain Cumming having sent an official requisition to me on the 1st May 1877 to make payments thereafter in the Treasury is itself a sufficient evidence to shew that my responsibility for the money transactions commenced from that date and not for the period prior to it.

Appendix E.

They put confidence in Gregory D'Vaz and he abused it.

10. The next point for explanation is that when paying the abstracts I ought to have seen that they were accompanied by Muster Rolls. Now most respectfully submit that no order was ever issued to the Treasury officer either by the Deputy Commissioner or the Deputy Accountant General to the effect that the Pension Abstracts when presented for payment should be accompanied by Muster Rolls. Several pensioners had died long ago and yet pension was drawn for them and Muster Rolls were sent on their behalf signed by all the successive Deputy Commissioners or Assistants for them as will be seen from columns 3 and 10 of the Statement received from the Deputy Accountant General's Office marked Appendix F. so this will shew that the sending of the Muster Rolls did not prevent the fraud, since the Treasury officer is not in a position to check their correctness, the Deputy Commissioner being the officer who is to certify to it Vide para 22 of the Regulations. Even if Muster Rolls were sent with monthly abstracts, the Treasury Officer had no means of checking their accuracy, as in the case of other documents such as nominal Rolls of Civil establishment accompanying Pay Abstracts &c. also on the following grounds—

Appendix F.

I. All the Registers and Books prescribed in the Pension Regulations being kept in the District Office, the Treasury Officer has no information to shew the number of pensioners and the amount payable to each.

II. There is no budget fixing a limit beyond which payments should not be made as in the case of other payments viz contingencies, Pay of Civil Establishments &c.

III. Statement of objections by the Pension Superintendent were never sent to the Treasury.

IV. Not even a copy of the Pension Regulations has ever been supplied to the Treasury.

11. As regards the money having been paid to the pension clerk instead of the Deputy Commissioner I can only appeal to the practice which so far as this District is concerned is supported by an order* (copy enclosed) received by the Deputy Superintendent in 1870 and which is general throughout the province. A statement* is enclosed shewing the name and position of officials into whose hands the money of bills of the several Departments was paid in 1877 even after the defalcation. The Deputy Commissioner or the Commissioner who passes several pay and contingent bills do not and cannot be expected to come into the Treasury to sign in the Treasurer's book, before doing which, the money cannot be permitted to be sent out of the Treasury. Even now officials whose pay is only 20 or 25 are permitted to draw money on bills amounting to hundreds of Rupees. The pension clerk D'Vaz who drew the pension money of his department was a clerk whose pay was Rs. 30. Rs. 30 × 10 the allowance given from the Pension Department and against whose character no suspicion attached, until the fraud was suddenly dissolved. Under these circumstances payment made into the hands of D'Vaz cannot I submit be now reasonably objected to, the practice I allude to being so well known and nothing to the contrary being laid down by the Deputy Accountant General.

Appendix G.

Appendix H.

12. All that I as a Treasury Officer had to do was to honor the abstracts that bear the genuine signature of the Deputy Commissioners or his assistants for him and genuineness of signature has not been denied.

13. As regards my liability for money drawn on abstracts which signed for the Deputy Commissioner I beg to submit that I did so on the Deputy Commissioners responsibility. He requested me to sign ordinary papers, bills, and accounts and I had no command over the records of the District Office to satisfy myself that each bill I signed was correct. I have erred in the company of officers who know English and who are in every respect my superiors, and I am quite prepared to suffer without demur any punishment the Chief Commissioner may inflict on me in common with them in this respect.

In conclusion I respectfully beg that on a reconsideration of the subject the Chief Commissioner may be pleased to absolve me from the liability which has been cast upon me as the Treasury Officer, as I trust I have endeavoured to shew in this explanation that such liability can reasonably rest on me with respect to the payment of pensions,

(Signed.) MOHAMED HUSEN BINTURI.

8. The Deputy Commissioner was the only competent officer under the Regulations to pay the Pensioners and the issue of the order to the effect that they would be paid in his own office was perfectly in conformity with the performance by him of his own duty against which the Treasury Officer in the absence of any orders from higher authority vesting the duty in him, had no power to raise objection.

9. It is most important in my case to note that when the change above adverted to was ordered by Mr. Cuningham, Mr. Krishnasawmy Iyengar was acting for me I was absent on leave and when I returned on the 10th August 1875, the new practice had then been adopted for two months, the payment in July and August 1875, as will be seen from the tickets, having been made by Major Blair the then Deputy Commissioner who could have easily drawn my attention to the fact if the deviation from the old practice was unauthorized. With reference also to the remarks of the Commissioner of Nagar in para 6 of his letter, I beg to respectfully to point out that when Major Blair and the subsequent Deputy Commissioners signed the tickets until 1st May 1877, on which date Capt. Cumming passed a Memo, copy of which is enclosed, they could have entertained no other conviction than that they were the officers actually responsible for the payment. The fact of Captain Cumming having sent an official requisition to me on the 1st May 1877 to make payments thereafter in the Treasury is itself a sufficient evidence to shew that my responsibility for the money transactions commenced from that date and not for the period prior to it.

Appendix E.

They put confidence in Gregory D'Vaz and he abused it.

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issue of numerous circulars by the Deputy Accountant General in case of the Civil Pensioners.

7. With reference to the latter part of para 7 of the Deputy Accountant General's letter No. 4803, dated 11th December 1877, observing that myself and the Treasurer deviated without authority from the former practice of paying the pensioners themselves at the Treasury, I beg to state that when the Treasury Officer paid the Pensioners formerly, it was not as the Officer in charge of payment within the meaning of the Regulations but solely on the responsibility of the Deputy Commissioner. In order to enable the Treasurer to make the payment, a receipt (form given below) drawn up in the name of each pensioner was being sent to the Treasury by the Deputy Commissioner, but on the 18th June 1875, Mr. Cunningham, Officiating Deputy Commissioner issued the order alluded to in para 6 of the Deputy Commissioner's letter which is translated as follows :—"In future all Military Pensioners will be paid *in this Office*. It is therefore hoped no Military pensioners will be paid in your Taluk." In the face of this order I regret that it should be held that the practice was deviated from without authority. Not only was this order issued but every successive Deputy Commissioner has actually acted up to it by paying the pensioners in his office and signing himself the pensioners' tickets, copies of one or two are enclosed as samples. Moreover the documents which were thenceforward presented to the Treasury for payment were abstracts without containing the names of the pensioners, as will be seen from the form below.

Received from the District Treasury the sum of Rs. 9—5—7 being the amount of my pension and rice money due for the month of

A. B.,
Private.

SHIMOGA, 187 .

Payment order thereon. Pay in cash Rupees Nine, Annas Five, and Pies Seven only-
(Sd.) E. F.,
Treasury Officer.

Appendix D.

For the month of March 1875.

Regimental Nos.	Rank.	No. of each class.	Rate of Pension.			Total of each class			Grand Total.		
2569—52807 4312—5920	Subadars	4	20	0	0	80	0	0	0	0	0
7850—5420	Havildars	2	8	0	0	16	0	0	0	0	0
5630—4290	Naigues	2	6	0	0	12	0	0	0	0	0
5950	Drummer	1	5	0	0	5	0	0	113	0	0
	Rupees One Hundred and Thirteen only.										

Contents Received.
C. D,
Deputy Commissioner

SHIMOGA, 1st April 1876.

Payment order of the Treasury Officer.
Pay in cash Rupees One Hundred and Thirteen only.
(Sd.) G. H,
Treasury Officer.

1st April 1876.

drawing pay in the several Districts of your Division, I have the honor to observe that those residing in Chitaldroog District, have been examined at your direction by the Deputy Superintendent, who is also the Paying Officer and who, as such, is prohibited by the Regulations, above quoted from doing so, and request you will be pleased to state the circumstances under which the request conveyed in my letter under reference has not been complied with.

I have &c.
(Sd.) L. H. ISACKE, MAJOR,
Offg Supt. of Pensions.

"True Copy."
(Sd.) K. RAMACHUND RAO,
for Commsr., Nagar Dn.

NAGAR DN., SUPT. OFFICE.
Shimoga, 29th July 1872.

To,

THE OFFG. SUPT. OF PENSIONS,
FORT ST. GEORGE.

SIR,

In reply to your letter No. 831 dated 3rd ultimo, I have the honor to state that the Deputy Superintendent is not the officer who pays the pension and that there is a separate officer in charge of the Treasury who is the disbursing Officer.

I have &c.,
(Sd.) H. M. ELLIOT,
Offg. Supt.

"True Copy."
(Sd.) J. A. CAMPBELL,
Commsr., Nagar Dn.

1872.

Pension Department.

No. 273.

From,

THE OFFG. SUPT. OF PENSIONS,
FORT ST GEORGE.

To,

THE SUPT., NAGAR DIVISION, SHIMOGA,
Dated 17th August, 1872.

His letter No. 186 *of the 29th Ultimo.*

Observes, that as the Deputy Superintendent, Chitaldroog District signs all documents furnished to this Department, as the officer in charge of Pensioners in that District, this office considered him also the Paying

Officer, as a matter of course, and as such, responsible for all matters connected with the Pensioners. Since there are two officers, one in charge of and the other for paying Pensioners, he will be good enough to direct the disbursing Officer to forward to this Office, the required déclaration referred to, in para 3 of circular No. 5, dated 12th March 1872.

(Sd.) J. W. RUTHERFORD, LIEUT-COL,

Offg. Supt, of Pensions.

No. 312.

From,

THE SUPT., NAGAR DIVISION,

To

THE DEPUTY SUPT. OF CHITALDROOG,

Dated 30th August, 1872.

From Superintendent of Pensions 331 of 3rd July 1872.
To Do No. 186 dated 29th July 1872.
From Do 1273 dated 17th August.

In continuation of this Office circular No. 93 dated 23rd May last, forwards copy of the correspondence noted in the margin between this Office and the Superintendent of Pensions, Fort St. George, and requests that the requisition contained in this Docket No. 1273, dated 17th Instant may be attended to.

(Sd.) H. M. ELLIOT,
Offg. Suptt.,
Nagar Division.

No. 454.

From,

THE DY. SUPTT., CHITALDROOG DISTRICT.

To,

THE SUPTT. NAGAR DIVISION.

Dated 20th September, 1872.

Your Docket No. 312 dated 30th August, forwarding copy of correspondence which took place between the Superintendent of Pensions, Fort St. George, and that of the Superintendent's Office, on the subject of a declaration being furnished by the *disbursing* Officer.

Wth reference to the above, has the honour to submit for the orders of the Superintendent, copy of a docket No. 95, dated 14th Instant, received from the officers in charge of the Treasury.

(Sd.) P. KRISTNA RAO,
Offg. Deputy Superintendent.

1872.

No. 95.

From

THE TREASURY OFFICER, CHITALDROOG,

To

THE DEPUTY SUPTT., CHITALDROOG.

Dated 14th September 1872.

Your Docket No. 553, dated 12th Instant.

Has the honour respectfully to state that the undersigned was not present at the examination of the Pensioners, nor are they under his charge. If even under these circumstances the undersigned is required to sign the declaration alluded to, he will do so.

(Sd.) A. SREENEVASAIENGAR,
Treasury Officer.

"True Copy."
(Sd.) P. KRISTNA ROW,
Offg. Dpy. Superintendent.

From

THE SUPERINTENDENT, NAGAR DIVISION.

To

THE SUPTT. OF PENSIONS, FORT ST GEORGE.

Dated 28th November 1872.

Your docket No. 1273, *dated the* 17*th* August 1872.

With reference to the above, has the honour to state, it would appear from the report of the Deputy Superintendent, that the disbursing officer (officer in charge of the Treasury, or the paying officer) was not present at the Muster of the Pensioners held; and consequently he cannot sign the declaration required. If the document is necessarily required, the Deputy Superintendent, who examined the Pensioners can forward the same under his signature.

(Sd.) H. M. ELLIOT,
Offg. Superintendent,
Nagar Division.

"True Copy."
(Sd.) K. RAMCHUND ROW,
for Commissioner,
Nagar Division.

1878.

From

THE DEPUTY COMMISSIONER,
SHIMOGA DIVISION.

To

M. H. BINTURI, Esq.
ASSISTANT COMMISSIONER,
SHIMOGA,

Dated, Despatched } 10*th July*, 1878.
Received }

Enclosures No. 1.

General No 620 / No. } 1878—79.

Your letter No. 35, *dated the* 18*th June* 1878.

With reference to the above, has the honour to forward copy of letter No. 186, dated 29th July 1872 to the Superintendent of Pensions received with the Nagar Division Commissioner's Docket No. 282 of the 2nd Instant, and adds that no copy of this letter was received within in this Office or Treasury.

(Sd) B. G. KRISTNA IYENGAR,
for. Dy Commissioner,
Shimoga District

Appendix B.

No. 26.

To

THE SUPERINTENDENT OF PENSIONS,
FORT ST. GEORGE.

Sir,

I have the honour to report that pay has been disbursed to all Military Pensiners who presented themselves for payment this month in arrears for the month of July 1876.

The number paid was 32 and the amount disbursed Rs. 219—0—2.

The balance in hand is Rupees none.

Payment commenced on the 1st and concluded on the 6th Instant.

I have &c.
(Sd.) C. S. BLAIR,
Offg. Deputy Commisioner,
Shimoga District

"True Copy."
(Sd.) W. HILL,
Deputy Commissioner.

Appendix C

SHIMOGA DISTRICT,
DEPUTY COMMISSIONER'S OFFICE
Shimoga, 2nd March 1875

No. 55.

To

THE SUPERINTENDENT OF PENSIONS,
FORT ST. GEORGE.

SIR,

I have the honour to report that I have this afternoon delivered over charge of the office of Family Payments and Pensions of the Shimoga District to Mr. W. J. Cuningham.

I have the honor &c.,
(Sd) A. J. BRUCE,
Deputy Commissioner,
Shimoga.

SHIMOGA DISTRICT,
DEPUTY COMMISSIONER'S OFFICE.
Shimogä, 2nd March 1875.

No. 56.

To

THE SUPERINTENDENT OF PENSIONS,
FORT ST. GEORGE.

Sir,

I have the honour to report that I have this afternoon assumed charge of the office of Family Payments and Pensions of the Shimoga District, from Lieutenant-Colonel A. J Bruce.

I have &c.,
(Sd.) W. J. CUNINGHAM.

"True Copy."
(Sd.) W. HILL,
Deputy Commissioner.

SHIMOGA DISTRICT,
SHIMOGA PAYMENT'S OFFICE.
Shimoga, 12th August, 1872.

Monthly Return of Military Pensioners residing at Shimoga for March 1878.

	Havildar	Naigne	Drummer	Privates	Total 2nd class	3rd class public followers	7th class Heirs	8th class Lord Clive's Fund	Grand Total.
Attended to receive pay	0	2	1	13	16	2	2	1	21
Absent not paid.	1	0	0	5	6	0	0	0	6
On Furlough to other stations	0	0	0	1	1	0	0	0	1
Absent without leave.	0	0	0	0	0	0	0	0	0
Total	1	2	1	19	23	2	2	1	28

I have personally examined this Return and I certify that it agrees in every respect with the Muster Roll for the month of March 1878, and that the certificates of Pensioners who are accounted for casualties,—none,—are herewith forwarded.

I further certify that all Pensioners who presented themselves were paid. Payment commenced on the 1st March and terminated on the 1st Idem and the pay of those unable to attend has been given to the parties authorized to receive it.

And I lastly certify that Pensioners from other Stations as stated in latter part of 3rd page of this return have been paid between the dates specified above with the exception of those entered in Columns of remarks, as not paid.

(Signed) W. J. CUNINGHAM.

In charge of Pensioners.

Alterations and casualties since last return.

Nil.

List of Pensioners on Furlough to other stations.

2nd Class.	No. of Pension certificate.	Rank.	Names.	To what station.	up to what date.
2nd	51324	Private.	Choverimoothoo.	Bangalore.	30th March 1878.

List of Pensioners on Furlough from other stations.

2nd	8744	Havildar	Shaik Guffoor	Chitaldroog
Do	37638	Private	Dand khan	Do
8th	1746.	widow.	M. A. L. Magrath.	Calicut.

I certify that I have carefully examined all the above Pensioners received and removed as also those arrived and proceeded on furlough and compared them with their descriptions given in their Pension Certificates.

(Signed) W. J. CUNINGHAM.

In charge of Pensioners.

List of Pensioners absent without leave.

Nil.

(Sd.) J .W. CUNNINGHAM,
In charge of Pensioners.

SHIMOGA,
4th, April 1878.

"True copy,"
(Sd.) W. HILL,
Dy. Commissioner,
Shimoga.

Appendix D.

MADRAS ESTABLISHMENT.

Military Pension.

Monthly Payments from the year 1874.

Class.	No. of Pension Certificate.	Rank and Name of Pensioner.	Amount of Pension.		
2nd.	30758.	Private Eramaloo.	4	0	0
		Paid 4th January for Decr. 1874 ...	4	0	0
			4	0	0
		Paid 2nd Feby. for January 1875 ...	4	0	0
			4	0	0
		Paid 1—3—75 for February 1875 ...	4	0	0
		(Signed.) Mangappa, *Peishkar*,			
		Paid 1—4—75 for March 1875 ..	4	0	0
		Nageshrow.			
		Paid 1—5—75 for April ...	4	0	0
		(Signed.) In Kanarese.			
		Paid 1st June for May ...	4	0	0
		(Signed.) Ramrow.			
		1—7—75 for 6 1875 ...	4	0	0
		C. S. B. *Offg. Dy. Commr.*			
		(Signed.) G. P. D'Vaz.			
		Paid 2—8—75 for 7 1875 ...	4	0	0
		C. S. B. *Offg. Dy. Commr.*			
		(Signed.) G. P. D'Vaz.			
		Paid 1—9—75 for 8 1875 ...	4	0	0
		B. K, *For Offg. Dy. Commr.*			
		(Signed) G. P. D'Vaz.			
		Paid 1—10—75 for 9—75 ...	4	0	0
		C. S, B. *Offg. Dy. Commr.*			
		(Signed.) G. P. D'Vaz.			
		Paid 1—11—75 for 10—75 ...	4	0	0
		C. S. B *Offg. Dy. Commr.*			
		(Signed.) G. P. D'Vaz.			
		Paid 1—12—75 for 11—75 ...	4	0	0
		B. K. *For Offg. Dy. Commr.*			
		(Signed) G. P. D'Vaz.			
		Paid 4—1—76—for 12—75 ...	4	0	0
		B. Kristnasawmy, *Offg. Dy. Commr.*			
		(Signed) G. P. D'Vaz.			
		Paid 1—2—76 for 1—76 ...	4	0	0
		B. K. *Offg. Dy. Commr*			
		(Signed.) G. P. D'Vaz.			
		Paid 2—3—76 for 2—76 ...	4	0	0
		M. H. Bintury, *For Offg. Dy. Commr.*.			
		(Signed) G. P. D'Vaz.			

Monthly Payments from the year 1874.

Class.	No. of Pension Certificate.	Rank and Name of Pensioner.	Amount of Pension.
		Paid 1—4—76 for 3—76 M. H. Bintury, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—5—76 for 4—76 W. J. Cunningham, *Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—6—76 for 5—76 ... C. Soob Row, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—7—76 for 6—76 ... C. Soob Row, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—8—76 for 7—76 (Signed.) W. J. Cunningham, *Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—9—76 for 8—76 C. Soob Row, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 2—10—76 for 9—76. ... W. J. Cunningham, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—11—76 for 10—76 ... C. Soob Row, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—12—76 for 11—76 ... C. Soob Row, *For Offg. Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 8—1—7 for 12—76 ... M. H. Bintury, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—2—77 for 1—77 ... M. H. Bintury, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—3—77 for 2—77. ... M. H. Bintury, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 2—4—77 for 3—77 C. Soob Row, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid 1—5—77 for 4—77 ... M. H. Bintury, *For Dy. Commr.* (Signed.) G. P. D'Vaz.	4 0 0
		Paid June 1877 for May 1877 ... F. G. Cumming, *Dy. Commr.*	4 0 0

"True Copy" (Siggned). W. HILL,
Deputy Commissioner.

Appendix F

Extracts from statement shewing particulars of sums overdrawn on account of Military Pensioners residing in the Shimoga District, from January 1876 up to the end of April 1877.

Number and date of Bill.	Total Amount of the Bill.	Deduct amount overdrawn. Dead Pensioners: Pension.	Dead Pensioners: Rice Money.	Fictitious Items: Pension.	Fictitious Items: Rice Money.	Rice Money drawn for Pensioners not entitled.	Total.	Balance.	Name of the Officers signing the Bill.
1	2	3	4	5	6	7	8	9	10
For Dec, 1875.									
88/90 of 4-1-76 (1)	164 14 8	8 0 0	0 0 0	0 0 0	0 0 0	0 0 0	8 0 0	156 14 8	Major Blair for Muster Roll,& Mr. Kristnaswamy Iyengar for Bill.
96/98 of 25-1-76 (4)	7 0 0	0 0 0	0 0 0	7 0 0	0 0 0	0 0 0	7 0 0	0 0 0	Major Blair.
93/91 of 4-1-76 (8)	11 0 0	4 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 0 0	7 0 0	Major Blair for Muster Roll,& Mr. Kristnaswamy Iyengar for Bill.
For January 1876.									
34/33 of 1-2-76 (12)	157 14 8	8 4 1	0 0 0	0 0 0	0 0 0	0 0 0	8 4 1	149 10 7	Mr. Kristnasawmi Iyengar, both for Muster Roll & Bill
37/36 of 9-2-76 (16)	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	(Sd.)Mr. Kristnasawamy Iyengar.
35/34 of 1-2-76 (13)	15 0 0	4 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 0 0	11 0 0	Do. Do.
For Feb. 1876.									
92/91 of 1-3-76 (22)	164 14 8	12 0 0	0 0 0	0 0 0	0 0 0	0 0 0	12 0 0	152 14 8	Mr. Binturi, both for Muster Roll and Bill.
93/92 of 7-3-76 (26)	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	Mr. Kristnasawamy Iyengar.
For March 1876.									
32/358 of 1-4-76 (31)	164 14 8	12 0 0	0 0 0	0 0 0	0 0 0	0 0 0	12 0 0	152 14 8	Major Blair for Muster Roll, and Mr. Binturi for Bill.
41/51 of 27-4-76(148)	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	Mr.Cuningham.
36/362 of 10-4-76(149)	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	0 0 0	12 0 0	0 0 0	Major Blair.
For April 1876.									
86/362 of 1-5-76 (36)	216 14 8	8 0 0	0 0 0	56 0 0	0 0 0	0 0 0	64 0 0	152 14 8	Mr. Subbaroa for Muster Roll,& Mr Cuningham for Bill.
For May 1876.									
88/331 of 1-6-76 (49)	184 14 8	8 9 3	0 0 0	24 0 0	0 0 0	0 0 0	32 9 3	152 5 5	Mr. Cuningham for Muster Roll,& Mr.Subroa for bill.
92/335 of 14-6-76 (56)	43 0 0	0 0 0	0 0 0	43 0 0	0 0 0	0 0 0	43 0 0	0 0 0	Mr. Cuningham for bill,&Mr.Subaroa for MusterRoll
90/333 of 16-6-76 (58)	34 0 0	0 0 0	0 0 0	34 0 0	0 0 0	0 0 0	34 0 0	0 0 0	Do. Do.
89/332 of 10-6-76 (59)	68 0 0	0 0 0	0 0 0	68 0 0	0 0 0	0 0 0	68 0 0	0 0 0	Mr. Subbaroa for both.
For June 1876.									
88/358 of 1-7-76 (66)	191 1 7	10 0 0	0 0 0	19 0 0	0 0 0	0 0 0	29 0 0	162 1 7	Major Blair for Muster Roll, and Mr. Subbaroa for Bill
94/364 of 13-7-76 (69)	71 0 0	0 0 0	0 0 0	71 0 0	0 0 0	0 0 0	71 0 0	0 0 0	Mr. Subbaroa for both.
For July 1876.									
74/349 of 1-8-76 (79)	199 1 7	10 0 0	0 0 0	19 0 0	0 0 0	0 0 0	29 0 0	170 1 7	Mr. Subbaroa for Muster Roll, and Major Blair for Bill.
Eor August 1876.									
89/352 of 1-9-76 (95)	199 1 7	10 12 4	0 0 0	19 0 0	0 0 0	0 0 0	29 12 4	169 5 3	Mr. Subbaroa for both,
For Sept. 1876.									
84/363 of14-10-76(111)	96 0 0	0 0 0	0 0 0	96 0 0	0 0 0	0 0 0	96 0 0	0 0 0	Major Blair for Bill,and Subbaroa for Muster Roll.
For Feb. 1877.									
113/414 of 14-3-77 (129)	92 0 0	0 0 0	0 0 0	92 0 0	0 0 0	0 0 0	92 0 0	0 0 0	Mr. Subbaroa.
For March 1877.									
9/401 of 2-4-77 (135)	180 14 8	54 0 0	0 0 0	21 0 0	0 0 0	0 0 0	75 0 0	105 14 8	Mr. Subbaroa for both.
8/402 of 2-4-77 (136(	47 2 8	4 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 0 0	43 2 8	Do. Do.

(Signed) C. S. ELLIOT, Col.,
Pay Examiner.

"True Copy" (Signed) A. KRISTNAIAH,
Head Accountant.

Appendix G

NOTIFICATION.

The Treasury officer having brought to notice of the Deputy Superintendent, the inconvenience experienced in the Treasury by incapable persons being sent to draw the pay of Departments, it is notified that where there is no nazir or educated official to send to the Treasury for the pay of a Department, measures should be adopted by Heads of Departments that some official able to count Rupees properly be directed to attend the Treasury for the purpose of drawing the pay.

(Signed). H. M. ELLIOT,
Deputy Superintendent

21 *September*, 1870.

"True copy"

(Signed). VENKUT ROW,
Officer in charge of the Shimoga District Treasury.

"True copy"

(Signed). B. KRISTNIENGAR,
Treasury Officer.

Appendix E

MEMO.

No. 1.

No system appears to obtain regarding disbursments of Pensions and rice money to Her Majesty's Pensioners. The Deputy Commissioner therefore directs the Treasury officer to be good enough in future to make all payments himself. The clerical work being conducted by the Pension clerk under the supervision of the Head clerk of the District office.

SHIMOGA,
1*st May*, 1877.

(Signed). F. G. CUMMING,
Deputy Commissioner

To,

The Treasury Officer
Shimoga.

"True copy"

(Signed). B. KRISTNIENGAR,
Treasury Officer.

Appendix H

Extract from Statement showing the names of officials into whose hands the accounts of bills &c. of the undermentioned offices at Shimoga were paid from April to July 1877. *April* 1877—78.

Name of officer who has signed the bill and the number of Vouchers.	Nagar Division Commissioner's Office. Nature of charge.	Amount. Rs.	A.	P.	Payee's Name.
Nagar Divn. Commissioner	Pay Bill for March 77 ...	2,500	0	0	Nil.
Do V 52. ...	V. No. ..				
do V 17. ...	Pay abstract of the office establishment for March 77.	2,431	8	0	(Signed) Shiek Hoosain, Mooche.
do V 194. ...	Allow: bill for March 77 ..	9	3	8	(Do.) Sreenevasa Row.
do V 152. ...	Contingent bill for April 71 ...	110	15	8	(Do) Shiek Hoosain, Mooche.
do V 234. ...	do	8	7	0	(Do) Do.
do V 22. ...	Batta bill for March 77 ...	21	0	0	(Do) Do.
do V 158. ...	Batta of the Officer for March 77 ...	96	0	0	(Do) Do.
	Total ..	5,177	2	4	

Name of officer who has signed the bill and the number of Vouchers.	Deputy. Commissioner's Office, Shimoga District. Nature of of charge.	Amount. Rs.	A.	P.	Payee's Name.
Dy. Commr. V No. 1 ...	Pay bill for March ...	1,166	10	8	Cheque on Chennagiri Taluk Treasury.
do V „ 151...	Batta bill for March ...	95	0	0	It is written " Jama Dakal."
do V „ 13 ...	Office establishment pay bill for March	2,076	6	2	(Signed.) Sreenevas Row, in Marratte.
do V „ 148...	Contingent bill for April .	242	12	7	Do.
do V „ 227...	do do	382	4	3	Do.
do V „ 51 ...	Reward for chetta tiger...	15	0	0	Mark of Narianaik Dodas signature.
do V „ 140 ..	do for tiger	40	0	0	It is written " Jamadakal"
do V „ 207...	do do	40	0	0	Do.
	Total...	4,058	1	8	

Extract from Statement showing the names of officials into whose hands the accounts of bills &c of the undermenrioned office at Shimoga were paid from April to July 1877.

Name of officer who has signed the bill and the number of Vouchers.	2nd Assistant Commissioner's Office April 77—78.				
	Nature of charge	Amount.			Payees' Name.
		Rs.	A.	P.	
2nd At. Com. V. No. 27...	Pay bill for March ..	218	0	0	(Sd.) Raghavandra Row Moonshee.
„ V „ 28...	Ag. allow. bill for Feb. 77.	14	14	10	
„ V „ 30...	Allow. Bill for March 77	22	0	0	Do
„ V „ 99...	Batta bill of the Est. for march 77...	38	6	5	Do
					(Sd.) Venket Row Naib Sheristadar.
	Total Rs....	293	5	3	

Name of officer who has signed the bill and the number of Vouchers.	Judicial Assistant Commissioner's Court April 1877—78.				
	Nature of charge.	Amount.			Payees' Name.
		Rs.	A.	P.	
Judl. Asstt. Commissioner V No 38	Pay bill of the establishment for March	234	8	0	Sd. Sooba Row Ameen.
Do do 39	Ag. allow bill for do	32	0	0	Sd. do
Do do 71	Bill of Process Dep t. for Feb.	141	15	0	Sd. Bhemea Row Ameen.
Do do 128	Pay bill for March.	350	0	0	Sd. "Remarks" It is sent to Honnalli Taluk in accordance to his letters."
	Total...	758	7	0	

Extract from Statement shewing the names of official into whose hands the account of bills &c., of the undermentioned offices at Shimoga were paid from April to July 1877.

Name of officer who has signed the bill and the number of vouchers.	Forest Department April 1877—78. Nature of charge.	Amount. Rs.	A.	P.	Payee's Name.
Nagr. Divn. Forester Asst. Conservator V No. 16...	Pay bill for March ...	450	0	0	(Signed) Mohadine Sob.
Forester Dy. Conservator V No. 56...	Pay bill for March ...	700	0	0	(Signed) Srienevas Row.
do V „ 72 ...	Establishment pay bill for March ...	1,629	7	11	do do.
do V „ 187 ...	Supplemental bill for March.	102	4	10	Written " Jamadakal."
do V „ 225 ...	Batta bill for March ...	150	0	0	(Signed), Sreenevas Row.
	Total...	3,094	12	9	

Name of officer who has signed the bill and the number of Vouchers.	Jail Office, April 1877. Nature of charge.	Amount. Rs.	A.	P.	Payee's Name.
Supt. of Jail 18	Estabt. pay for March.	884	3	3	Sd. Mascurinah.
Do 74	Allowance for do.	100	0	0	Sd. David.
Do 59	Contingent bill.	1,000	0	0	Remtd in notes to Honally Talook
Do 42	Manufacture	125	0	0	Sd. Gunga.
Do 173	...	1,000	0	0	Sd. Abdul Nabi,
Do 221	Contingent for April.	1,174	0	2	Do.
Do 222	Passed bill.	125	0	0	Do
Do 224	Contingent bill.	212	9	3	Do
	Total Rs...	4,614	12	8	

Appendix I.

MADRAS ESTABLISHMENT.

MILITARY PENSIONS.

Letter dated 17th September 1878.

Ticket issued to the bearer hereof as the party for whom the undermentioned Pension Certificate was issued from the Pension Office under the authority of Government.

Class.	No. of pension Certificate.	Rank and Name of the Pensioner.	Amount of Pension.
2nd.	58263	Private Mahomed Cassim	4 0 0
		Pay from 21st to 31st August, and for September 1874 and travelling batta do from 7—3—1	
		Cannanore to Shimoga 5—13—7	13 0 8
		(Signed) F. A. Dav.	
		G. M. D.	
		(Signed) M. H. Bintury	
		Try. Officer.	
		Paid on the 2nd November 1874, for October 1874	4 0 0
		(Signed) G. M. D.	
		(Signed) M. H. Bintury	
		Try. Officer.	
		Paid on the 1st December 1874 for November 1874	4 0 0
		(Signed) G. M. D.	
		F. A. D.	
		M. H. Bintury	
		Try. Officer.	
		Paid on the 4th January 1875 for December 1874	4 0 0
		(Signed) G. M. D.	
		F. A. D.	
		M. H. Bintury.	
		Try. Officer.	
		Paid on the 2nd February 1875 for January 1875	4 0 0
		(Signed) G. M. D.	
		F. A. D.	
		M. H. Bintury	
		Try. Officer.	
		Paid on the 1st March 1875, for February 1875	4 0 0
		(Signed) G. M. D.	
		F. A. D.	
		M. H. Bintury	
		Try. Officer.	
		Paid on the 1st April 1875 for March 1875	4 0 0
		(Signed) G. M D.	
		M H. Bintury	
		Try. Officer.	
		Paid on 3—5—75 for 4—75	4 0 0
		(Signed) G. M. D.	
		M. H. Bintury	
		Try. Officer.	

Shimoga, September 1876.

1878

From 391

To The Commissioner
Nazarbad

Section
File No 1-11
Serial No 54

Dated 19th December 1878

Despatched " —— " ——

Received 24th January 1879

Enclosures No. " ——

General No. 7785
No. 78

Intimating that pending Mr. Mahomed Hussain Bhatti, Asstt. Comm., may be relieved from suspension, and that he will be permitted Rs. 75 p.m. during the period of his suspension from office as a subsistence allowance

Gr of Public Resolution
No 2550 - 1541 of 22 Aug 1878
Dr Md & Bachelor Mr 2
Journalier 1 Rang &
Subsistance allowance at
the Rate of Rs 7/5 per
diem during the
Period of his Suspension
from Office, & pending
further orders in his case

Copy

Copy Dl Office No. 7786
D 629

General No: 7785
G - 78

Mysore Chief Commissioner's Office
Bangalore 19th December 1878

To

Comm Rayn Dn

In reply to his
(illegible) No 4364 of
5 Septr last, directing that
Mr Nicholl Assistant Resident
Ass Comm & the Police
Officers of the District are
placed under suspension
pending an Enquiry into
his conduct in certain
particulars connected
with the Inadvertent
release of the Prisoners
Dwt Kenny, and upon
report of 5 Oct 1878 No 5
the proceedings of your
Enquiry, I am directed
to state that in
consideration of the explanation
as to the apparent
irregularities of which
Mr Nicholl & Mr Rubin
have communicated
their charges, in the
circumstances he had

X Rubin may be relieved
of his suspension,
and employed in
such duty as you may
consider proper
in his case -
~~[illegible]~~

2. Under Rule III (iii) of

G. Sec. 1879. 0.6154.

18

From The Commissioner
Vizagapatam

To

Secretary to Chief Commissioner,
General Department.

Section 7.J.
File No 6-77
Serial No
Dated 17 55
Despatched 20
Received 24

ENCLOSURES NO. one

General No. 1041 } 1878—79.
No. 516

Sir,

In reply to your Mr. 11245/115 of the 14th Instant, I have the honor to enclose copy of Colonel Campbell's order dated 5th October 1878, which does not contain the grounds of Alagungah's suspension. The circumstances under which the official was suspended were, I have no doubt, represented by Colonel Campbell in his demi-official letter dated the 5th October 1878 in reply to the Secretary's Mr. 4364/47 of the 5th September last

relative

relative to an enquiry into the subject of the malversation of public money in the Shimoga District Treasury.

I have the honor to be,
Sir,
Your most Obed? Serv?

Chittoor

Eng. Commissioner
Nagar Div?

403 357

Nazir Alangirah is suspended from duty from this date.

The Judicial Secretary is requested to examine his accounts and verify any balances of Court money and which may be in his charge.

(Signed) J. A. Campbell
Commissioner
Naga Division

7th October 1876.

"True copy"

K. Ramachandra
for A.J. Commissioner

406.

356 304 a

1878. 0.5879. 301

From The Commissioner
Nagar Divn.

To
Secretary to Chief Commissioner,
General Department.

Dated 19th
Despatched 21st } March
Received 26th

ENCLOSURES NO 10

General No. 1297 } 1877—78.
Genl No. 498

In continuation of Capt Campbell's Nos 443 & 461 of the 26th July & 1st Augt 1877; forwards the enclosed original letter with their enclosures from the Dy Commr of Shimoga, reporting a further embezzlement of a sum of Rs 118 deposited in the Savings Bank by Mr Smith, the Librarian of the Shimoga Library.

Return papers when in Captain W's
dept to me by M Saunders.
A. T. 1/4

W. Bentinck must
make this good
also.
Rd 11/4

Rejected 15/4/78

27 k a

General No. 1297 } 18/7/78.
Genl. No 498 }

Nagpur Division
Commissioner's Office
Nagpur 19th March 1878

To

The Secretary to the
Chief Commissioner of Nagpur
General Department

Sir,

In Continuation of Colonel Campbell's letters No. 443/11 and 461/12 of the 16th Inst. and 1st August 1877 respectively, I have the honor to forward the marginal[ly] noted Original letters with their enclosures from the Deputy Commissioner of Nimiaga District, reporting a further embezzlement of a sum of Rupees 118 deposited in the Savings Bank by Mr Smith, the Librarian of the Nimiaga Library, which sum never reached the

1. No. 1054 of 10th Janry 1878 with enclosure regarding 2 of the 5 items from the Dy. Officer.
2. No. 1080 of 17th Janry 78 with 4 enclosures viz No. 530 of 12th Janry 1878.
3. No. 127/1 of 9th March 78 with its two enclosures viz 1 Rec'd No. 1096 from Mr Smith & No. 11 from Mr Bunbury.
4. No. 1293 of 14th March 78 with its enclosure viz. No. 25 of 12th March 78 from Mr Bunbury.

Treasury, although the entries in the Saving Bank Book bear the signature of the Treasury Officer.

2. The Clerks of the Treasury Officer also in the Monthly Saving Bank accounts submitted to the Deputy Accountant General, the Receipt of all the five items making up the above sum was duly entered, and how in order to cover the items the head Accountant Mr. T. S. Diaz, who had received the money from Rajamani, manipulated the Monthly Treasury Accounts rendered to the Deputy Accountant General in such a way as to cover his defalcations by reducing sums of money received from the two sources of "Sale proceeds of Import Bills" and "Local remittances" and making transfers from one head

to the other, so as to create confusion and thereby render detection hardly possible.

3. As the offence committed by Mr. D'Cruz is of such a bold and glaring nature, I do not concur with Lieut. Colonel Mottet in considering that further proceedings against him are undesirable. I have therefore directed that he should be prosecuted for this fresh act of embezzlement by the Treasury Officer before the District Magistrate, and the result will be reported in due course.

4. As there is however no hope of the recovery from the accused of any portion of the embezzled money, the question has now to be decided, if Government is answerable for it to the depositor, and if so, by whom the loss should be made good.

5. Mr. Bintley, who was the Treasury Officer at the time, endeavours to shirk responsibility by urging that

the responsible alone is to blame in having lodged the money through the Head Accountant (Vide Mr Bailey's letter No. 25 of the 12th Instant as omitted in original), but as pointed out by the Accountant Commissioner in his Covering letter No. 1293 of the 15th Idem, the actual one with Mr. D'Vaz was the Bank Clerk with whom according to the Saving Bank Order monies should be lodged. Mr Bailey is himself to blame in not noticing that the entries made in the Bank Pass Book did not bear the signature of the Treasurer, and it may be observed that the circular quoted by him requiring that all payments into the Treasury should be made through the Treasury Head Accountant and Treasurer by Columbus does not apply in this case as

is a different course to laid down in the Saving Book Rules with which Mr. Smith has complied. Mr. Bintury should, therefore in my opinion be required to make good the deficiency. Heretofore it to be said that the utter ignorance of English afforded facilities to his subordinates to commit frauds of this nature without fear of detection. He should never have been appointed as Treasury Officer, and ought never to be appointed again.

He does not appear even to have been fully cognizant of his responsibility of his position and of his additional duties & Rules & Instructions, any Circular Memorandum of July last. He seems entirely to leave his Cash & his Subordinates, & if he is pronounced incapable of being a Treasury Officer it is not that incapacity of Employment

6. Mr. Cunningham has in his letter No. 1222 of the 26th. ultimo made a special Representation with respect to the unsatisfactory condition of the accounts of the Akuniga District Treasury, and pointed out the need of some experienced and independent Officer being deputed to make a thorough and minute examination of the Treasury transactions

306 1/2 364

of the last years. I fully concur in the desirability of the measure and may state that in my opinion no better Officer could be selected to undertake the duty than Mr. Cunningham himself, but as he is now acting as Deputy Commissioner it will be doubtful whether his services will be available for sometime to come. I would therefore suggest that the Deputy Accountant General may be directed to give such assistance in scrutinising the accounts as he may be able by deputing a competent official from his Office. In the mean time I have directed the Deputy Commissioner to place on Mr. Chintamani in exclusive charge of the Treasury and to suspend Venkatachari the Deputy Accountant who appears as may be seen from Mr. Binning's explanation to be

mixed up in the matter by allowing Mr. D'Vaz, who had been sent to Jail to cook the Mess Accounts.

I have the honor to be Sir,

Your Most Obedient Servant

J. Hill
Asst Commissioner
Nagar Division

204

General — 06306

1879. 433

From The Commissioner, Nagar Division.

To

Secretary to Chief Commissioner,
General Department.

Dated 24th March.

Despatched 26.

Received 29.—

Reg. 31st

ENCLOSURES NO.

General No. 1057 } 1878-79
No. 531

This Office Re 1041 dated 16th
17th Instant calling
the circumstances under which
Sheikh Suleh, the Mazbi of this
Office, was suspended, and to
directing sanction to the
subsistence allowance drawn
amounting to Rs 24-8-

Has the honor to request that
Sanction may be accorded to the above—

for Chief Commissioner

Please see pencil note above

19.4.79

To Secy — by whom the
papers were put on the Library

3/4

W.

Section 6-77
No. 37
Serial No.

366 3/12

4/129

No 187/156 311

Supplimental Pay Abstract of the Nagar Division Commissioner's Office for December 1878. 367

No:	Name.	Rank	Rate per month	Total amt: to be paid	Remarks.
1.	Alsigiuk	Nazar	8 12	24 8 11	Under suspension from duty from the 7th: October 1878. Vide Acting allowance bill for Dec. 1878 for the subsequent arrangements made for filling up the Vacancy. One-fourth of his Salary per mensem, has been ordered by the Comr: to be paid to him monthly from the date of his suspension. The amt Charged in this bill is from the 7th October to the end of Dec: 78.
	Rupees twenty-four Eight and pies eleven only	annas	Total-	24 8 11	

Dated. 17th Jany 1879.
Shimoga.

The savings effected by the acting arrangements were not sufficient to meet the charge. Hence special sanction is required. The savings amount to Rs: 3 only.

E. Rice
Commissioner
Nagar Division

3682

No 862/415 Dt 21 June 1879.

Memo -

The Commissioner at Jafarabad submits a bill for Rs 24. 8. 11. on account of subsistence allowance to Alsingriah Nazir, who appears to have been suspended since the 7 October last -

2. The rules only admit of subsistence allowance being granted to officials removed from offices pending enquiry into their alleged misconduct, but when suspension is adopted as a penalty for misconduct, the rules do not authorize any allowance being paid -

Ref. Dept resolution No 2550/1841 Dt 22d August 1878 -

There is nothing in the references from Collr to show why this Nazir has been suspended, may the Commissioner be asked to furnish full particulars of the cause of suspension -

3-3-79

Ask for a true copy of the Order under which the Nazir was suspended

JD

Ld 5/3

4.3.79